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IDENTIFIERS	*Oakton Community College IL

ABSTRACT

This report provides the annual budget for Oakton (Illinois) Community College's fiscal year 1998-1999. The budget contains a total of $59,751,098 in revenues and $61,697,515 in expenditures, a 5.29% increase. The deficit is due primarily to remodeling and outfitting of facilities at one of the campuses and deployment of a computing system for the college. The report contains four sections: (1) an introduction, which includes a chart of organization for Oakton Community College's District 535, principal officials, Oakton's goals and objectives, finance and accounting, capital resource requirement plans, financial outlook, budget procedures, and notes on preparation and conventions; (2) a budget section, offering comparisons and summaries of revenues and expenditures, a summary of fiscal year's 1998-1999 budget by fund, charts of organization, and comparisons of program costs and equipment expenditures; (3) a statistical section, outlining a history of actual and audited revenues and expenditures, comparisons of staff and faculty assignments, unit cost information, student enrollment information, reimbursable credit hours, histories of Illinois Community College Board credit hour grant rates, academic awards, tuition and fees charges, utility costs, tax rates, comparison of facilities and use, and student financial aid; and (4) an appendix, describing functional areas and programs, degrees and certificates, agenda items, and budget, and providing maps of the district and campuses, a glossary, and acknowledgments. (VWC)

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OAKTON
Community College
Introduction
Budget
Statistics
Appendix
What's New

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Des Plaines Campus
1600 East Golf Rd.
Des Plaines, Illinois 60016

Ray Hartstein Campus
7701 North Lincoln Ave.
Skokie, Illinois 60077

Annual Budget

Fiscal Year 1998-1999

Community College District 535

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OAKTON
COMMUNITY
COLLEGE

Annual Budget

for the
Fiscal Year Ended June 30, 1999

Board of Trustees

Community College District No. 535
County of Cook
1600 East Golf Road
Des Plaines, Illinois 60016

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19 69

Oakton Community College

Office of the President
1600 East Golf Road
Des Plaines, IL 60016-1268
(847) 635-1801
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Ladies and Gentlemen of the Board:

I am pleased to present to you and to the residents of District 535 the Annual Budget for the fiscal year ending June 30, 1999. This document presents the College's financial plan for operations during the coming fiscal year.

In response to the climate of economic constraint, the College has made every effort to allocate resources wisely. As we continue to improve and expand our educational facilities, we have prepared this budget mindful of the need to equip, support, and enhance the educational programs and services which are at the heart of our mission. We shall continue to do all that we can to analyze and improve both our programs and our services and to maintain our place as one of the country's premier community colleges.

These will be exciting, challenging, and rewarding times for Oakton as we move toward the 21st century. The integration of outreach, recruitment, admissions, and alumni will enable us to support a unified marketing approach and give Oakton an enhanced presence in the district we serve. Technological advances, in particular, have opened up opportunities not even imaginable ten years ago. Our substantial efforts in the area of information technology are evidence of our commitment to capitalize on those opportunities to improve the tools we use to bring services to our students and to the communities of our district. Our continuing emphasis on employee education and training affirms that we have not forgotten that, technology notwithstanding, education is ultimately a people-to-people business.

We have been rewarded for our past efforts. We became just the second community college in the country to receive all three Government Finance Officers Association awards for excellence in financial reporting, budget reporting, and popular annual reporting. Our efforts in Priority, Quality, and Productivity reporting have set a standard for other Illinois community colleges. And we continue to serve as the home base for the American Council on International Intercultural Education. More important than all institutional recognition and honors, our students continue to succeed when they transfer to other colleges and when they move into the workplace. Our rewards, however, must be our incentive to extend our abilities to serve our students and our community.

I am grateful to all those individuals at the College who contributed to the long and thoughtful process of determining and assembling this budget. I encourage everyone to read carefully Mr. Hilquist's letter, which presents an overview of the College's budget and a thorough discussion of factors which helped to frame the financial decisions which shaped it.

Respectfully yours,

/s/ Margaret B. Lee

Margaret B. Lee
President

Oakton Community College

Vice President for
Business and Finance

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Des Plaines, IL 60016-1268
(847) 635-1876
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To President Lee,
Members of the Board of Trustees, and
Citizens of Oakton Community College, District No. 535:

SUMMARY

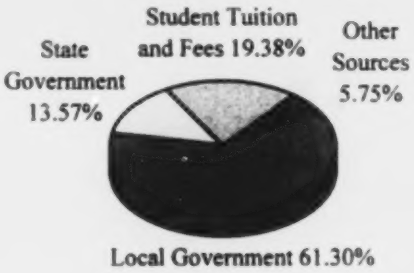
Oakton Community College, Community College District 535, considered its Annual Budget for Fiscal Year 1998-1999 at the regularly scheduled meeting of the Board of Trustees on June 23, 1998. The budget contains a total of $59,751,098 in revenues and $61,697,515 in expenditures, a 5.29% increase, for all funds. Expenditures exceed revenues by $1,946,417 primarily because of remodeling and outfitting of the facilities at the Des Plaines Campus and continuing deployment of a client-server computing system for the College. Significant increases occurred in benefits and early retirement costs. Recognition of the state's portion of the State University Retirement System's (SURS) contribution, which the College is now obligated to record as a revenue and an expenditure, even though there are no actual transfers of funds between the College and the state, is expected to rise by 12.5% ($200,000). Contractual services in all funds will increase as users absorb the costs of updating, expanding, and integrating information technology services across the entire spectrum of College operations, from student on-line registrations to automatic generation of purchase orders.

The Operating Funds, which are those funds used for the primary instruction and general support functions of the College, show revenues of $40,452,000 and expenditures of $37,395,160 for the fiscal year, plus fund transfers of $3,172,000 to the Operations and Maintenance Fund (Restricted) and the Auxiliary Enterprises Fund. This leaves a projected total Operating Funds net of ($115,160), revenues under expenditures, for this fiscal year.

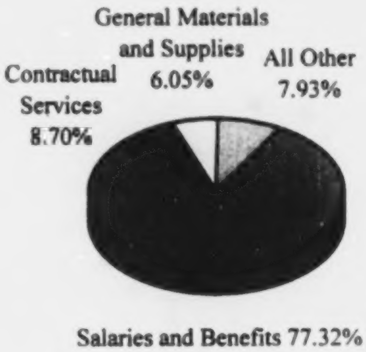
For the first time in many years the budget shows a negative net in total Operating Funds, due primarily to transfers to support construction activities and infrastructure improvements. Without the fund transfers to the Operations and Maintenance Fund (Restricted) for the past few years, the College funding its own construction programs to accommodate replacement and renewal of old facilities, the College would have had a balanced budget in Operating Funds every fiscal year since its first budget in Fiscal Year 1970.

The financial plan predicts that total Operating Funds revenues will increase by 3.97%. A $2.00 per credit hour increase in tuition and a small increase in total credit hour grants from the state (1.88%) are projected to supplement the revenues from property taxes, which are subject to a tax cap (discussed at length later). Local government revenues account for 61.30% of all Operating Fund revenues in this budget, up slightly from last year's 59.23% share. State government revenues, because of Oakton's decrease in enrollment in Fiscal Year 1997, will bring in only $5,488,000, which is only 13.57% of revenues, comparable with 13.82% for Fiscal Year 1998. Student tuition and fees will contribute 19.38% of revenues, again down from last year's 21.15%. A small projected increase in investment revenue (4.5%) will compensate for other static sources. Operating Funds expenditures will increase by 6.20%, up from last year's 3.70% increase and roughly comparable to the 5.30% increase for FY 1997. As should be expected in a service organization, the majority of the expenditures are for salaries (68.96%) and benefits (8.36%). Of the non-personnel categories contractual services (8.70%) and general materials and supplies (6.05%) constitute the major expenditure areas. (see p. 60).

Operating Funds



Revenues



Expenditures

While the total fund balance for the College, without Investment in Plant, had grown for several years in anticipation of the construction and remodeling programs at the Des Plaines and Ray Hartstein campuses, the balance began to fall as the construction programs commenced in earnest in Fiscal Year 1994. The fund balance rose again in Fiscal Year 1996 as the construction programs at the Des Plaines and Ray Hartstein campuses were completed on time and under budget. The current projection for Fiscal Year 1999 is that the balance will fall only slightly as remodeling on the Des Plaines Campus, which had been budgeted for possible completion in FY 1998, concludes. (see pp. 32, 79). Previously the College had transferred substantial revenues to the Operations and Maintenance Fund (Restricted) from the Operating Funds in order to finance the several construction efforts. These transfers were necessary to compensate for the

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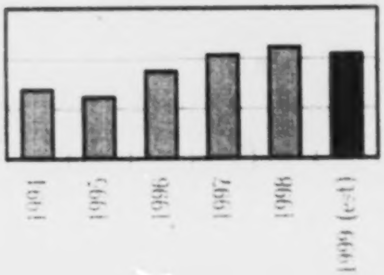
absence of state assistance for these essential construction projects. Current plans provide for finishing the extensive remodeling at the Des Plaines Campus to improve library, instructional support services and Alliance for Lifelong Learning office areas remodeling being finished during the previous fiscal year. Further additions are planned in concept for the Ray Hartstein Campus, but, since the needs are very desirable for, but not critical to, the educational programs and classes held at that campus, the Board is reluctant to proceed beyond the initial stages without some realistic assurances that the state will contribute a portion of the costs. (see p. 33).

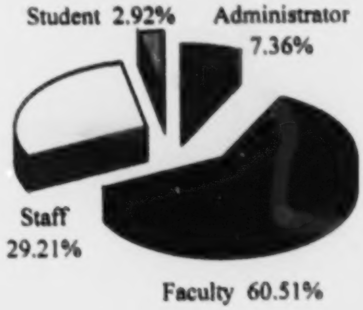
FUND BALANCES



The College continues to conserve resources through development of additional and enhanced funding sources and through financial control and reduction of expenditures where possible without affecting the quality and viability of the educational programs. With the Value through Improved Productivity (VIP) program, all levels of the College are exploring ways to more wisely and efficiently manage available resources. The College's financial goal of maintaining a healthy fiscal position through development of new and additional resources and through the wise allocation and use of available resources in support of the educational goals and mission of the College remains unchanged.

No significant changes in staffing levels are planned for the coming year. As the College continues to examine its future needs through budget staffing requests and ongoing administrative review, a few positions may remain unfilled and there could be some minor shifting of approved positions as the institution continues to refine the reorganization begun at the end of Fiscal Year 1996. Of the six new full-time classified staff positions added for FY 1999, five reflect the College's commitment to applying the benefits of information technology advances across the institution, from student registration, through the classroom, to final audit preparation. Therefore, total staffing FTEs for the College will show little net increase . (see pp. 89, 93). As usual, part-time faculty counts will vary in accordance with enrollment levels; reflecting the decrease in enrollment during FY 1998, part-time faculty were budgeted at 1.5% less for FY 1999 than for the FY 1998 level.

Relative Salaries



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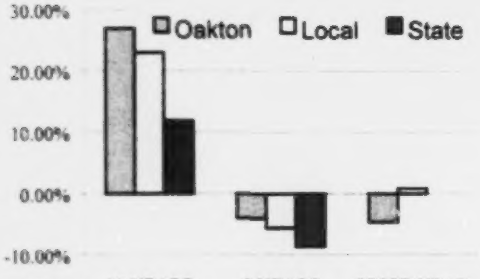


Enrollment Change Over Time

Total enrollment for Fiscal Year 1998 decreased somewhat to 183,523.5 credit hours. The change of 6,645 hours, or –3.62%, is likely a response to the current state of the economy tempered by the remodeling of facilities at the Des Plaines and Ray Hartstein campuses and by more aggressive enrollment and recruiting activities. This change will be reflected in ICCB credit hour grants for FY 2000. The only consolation is that FY 1997 data indicates many of the community colleges have suffered an enrollment decline to one degree or another, several with declines of more than 6.0%. (see pp. 100, 103, 106). Early enrollment figures for Oakton for Fiscal Year 1999 show a 2.89% decrease in enrollment credit hours, which is probably a result of the fairly strong Midwest economy. Traditionally, as the economy suffers, community college enrollments rise only to decline again somewhat when the economy improves. As the College continues to refine its educational offerings to more closely meet the needs of the district residents and local businesses and continues its efforts to improve its enrollment posture through recruitment and partnerships, total enrollment will continue to show slow but steady growth with long term increases exceeding occasional yearly decreases.

Overall, we believe that Oakton Community College presents a healthy educational and financial picture. And we see no reason why that picture should not continue to remain as bright and healthy in the future.

GENERAL COMMENTS

The most significant event of the year continues to involve the selection and implementation of computer systems for the new client-server computing environment within the College. Initial investigations into a client-server environment date back to FY 1992. A new system was needed because adapting the old system to a changing educational and business environment was becoming more and more difficult; because the current system was not Year 2000 compliant, requiring a substantial investment in new hardware, new software, and application rewrites; and because the mainframe system made access to information either difficult or inordinately time-consuming, in spite of the efforts of a dedicated and responsive information technology staff. A number of commercial and custom systems were evaluated over the next few years but none were suitable for the College's needs or functioned better than the mainframe system in place, which handled both student information and business/financial information. By FY 1997, however, the technology and software had matured to the point where it became possible to select systems which would provide obvious added value to the College's operations.

Unfortunately, none of the student systems available gave Oakton the functionality deemed necessary by an exhaustive and carefully defined analysis. Therefore, the College began the task of writing its own student services system using object programming technologies and purchasing the San Joaquin Delta 2000 system for its data structures. Most of the programming has been accomplished by consultants working to College specifications. For the first time students will be able to access their personal information, such as class schedules, will be able to register for classes on-line, will have the capability of communicating directly with faculty using internal e-mail resources, and will have access to information currently available only on paper, such as course content and the College catalog. The administration will be better able to coordinate and target student recruitment and marketing activities. New hardware and software have been installed. Information technology (IT) staff have received intensive language and systems training for managing the new system. Initial implementation of this component is expected to be completed by the middle of FY 1999.

Oracle Financials comprises the second portion of the client-server system. Almost everyone from the business and finance offices as well as other areas of the College, from the Vice President for Business and Finance to the part-time payroll clerk, participated in the evaluations of the several systems investigated and considered for adoption at the College, a process which ultimately lasted for more than three years. The Oracle system was chosen because both the Financials and the student system use the Oracle database management system (DBMS), making integration between the two portions of the system significantly easier than with other applications based on a different DBMS; because the Financials has an excellent installation and use record at other community colleges and major universities; and because the system was decidedly easier to use than some of the other candidate systems. The College was also able to realize a significant cost savings over some of the other applications, many of which had less functionality and would have required extensive, and expensive, modification to fit with the College's business practices, rules, and reporting requirements. Ultimately, this choice represents less of a disruption for the College's business operations. The system became functional for the budgeting, purchasing, and accounting areas on July 1, 1998, and represented one of the fastest implementations of the Oracle Governmental Financials (OGF). Rollout to the rest of the College will be accomplished during FY 1999.

With the ubiquitous Year 2000 compliance problem having a significant impact on existing College payroll and human resources systems, modification and integration became an immediate necessity. However, it quickly became apparent that a better fit and more economical implementation of these sub-systems could be accomplished by using the existing Oracle DBMS offerings, which would integrate seamlessly into the now operating OGF system.

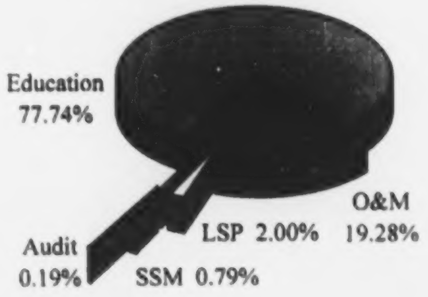
Estimated total cost of all computing realignment activities is $6.6 million spread over three years, FY 1997 through FY 1999. The plan included 13.7% software costs, 16.9% hardware and network costs, 2.3% user training costs, and 67.1% implementation costs, which includes data conversion, temporary additional staff, and consultant services. As early as FY 1992 the College began anticipating these changes and started planning for moving to the new environment, so sufficient reserves exist to cover these costs without affecting other operations.

The North Central Association's Commission on Institutions of Higher Education accreditation visit occurred during Fiscal Year 1998 (October 1997). Institutional accreditation evaluates the entire institution for its educational activities, governance and administration, financial stability, admissions and student personnel services, institutional resources, student academic achievement, institutional effectiveness, and relationships with constituencies outside the institution. Accreditation indicates both to other institutions and to the public that an institution meets the General Institutional Requirements and the Criteria for Accreditation.

The NCA team recommended ten year re-accreditation for the College. Among the strengths of the College noted by the team was that the financial area of the College is strong and will remain so for the immediate future. There were no direct financial concerns noted by the team. However, one concern with a financial implication was that while strategic planning does exist, it has not been formalized with a current written plan; the plan was written and submitted to the NCA as recommended.

A significant change in assignment of programs occurred with this new budget as Public Safety was moved from the Liability, Settlement, and Protection Fund (LSP) to the Operations and Maintenance Fund (O&M), along with appropriate tax revenues. Although properly assigned in accordance with ICCB guidelines, a successful tax challenge in another part of the state determined that a different interpretation of the law governing LSP funds was more appropriate than that followed by the ICCB and the colleges. The new budget was prepared on that basis, resulting in an increase in the levy for the O&M Fund and a corresponding decrease in the levy for the LSP Fund. As part of the tax case decision, Social security and Medicare (SSM) levies were to be distinguished from LSP levies and that differential was carried through to the 1998 tax levy passed by the Board in December 1997. While SSM revenues and expenditures are accounted for in an artificial fund in the budget and the general ledger so as to maintain financial integrity and a discrete fund balance, they are combined with LSP revenues and expenditures for most reporting purposes, and that is the practice followed in this budget presentation. The split in the tax levies did not affect the total amount of taxes levied by the College.

Tax Levy Distribution



DETAIL COMMENTS

Budgetary Performance

These comments address certain variations between the final budgeted amounts for FY 1998 and preliminary (unaudited) actual amounts for FY 1998. Comparison of these figures is an indication of the assumptions and accuracy with which the budget was prepared and monitored.

1. Overall revenues were slightly under budget as the effect of the tax cap reduced anticipated revenues by just over $40,000. In the area of restricted grants, anticipated revenues from the National Science Foundation for a variety of programs fell almost $200,000 short of projections and the EPA Streambank Restoration Project fell short by almost $170,000. Interest revenue increases and a one-time fair market value adjustment offset many of the shortfalls.

2. Expenditures in the Operating funds were less than planned primarily because reduced enrollment levels reduced the need for instructional costs such as faculty salaries and instructional supplies. The College realized a significant savings in chargeback expenditures because fewer students went to other community colleges for educational programs not offered at Oakton. Overall salary costs were lower, too, because several positions remained unfilled during part or all of the fiscal year. Capital equipment expenditures showed substantial savings because volume purchases and reduced prices in the information technology field gave the College a purchasing advantage. A mild winter and cool summer contributed to savings for utility expenditures. No other single expenditure category varied enough to be noteworthy. (see p. 60, 80).

3. Operations and Maintenance Fund (Restricted) expenditures were less than planned because costs for the remodeling of the library and instructional support services areas were budgeted for completion in FY 1998; however, construction was delayed and the remaining remodeling costs will be incurred during FY 1999; project costs have not increased. (see pp. 56, 79).

4. Liability, Settlement, and Protection Fund insurance costs were less than budgeted primarily because workmen's compensation costs were substantially less than planned due to dividends received. Savings in liability insurance costs were partially offset by increased legal services fees. Less noteworthy savings occurred in some of the other areas as well. (see pp. 56, 77).

5. Auxiliary Enterprises Fund expenditures were less than planned due primarily to several significant unfilled positions in Information Technology and lower payments for consultant services. (see p. 56, 71).

Significant Changes in Budget Levels

These comments address significant changes in the budgeted amounts for Fiscal Year 1999 compared to Fiscal Year 1998. While the comments are directed primarily at the broad summary levels of financial presentation, the budgeted changes referenced will also show up in applicable detail tables and charts as well without further comment.

1. The most significant revenue increase should be in student tuition and fees, reflecting a two dollar per credit hour increase for FY 1999 passed by the Board at the December 1998 meeting; included were increases of three dollars per credit hour for each of FY 2000 and FY 2001. Even so, it is anticipated that the College will still have one of the lowest tuition rates among its peers. (see pp. 54, 111).

2. The overall increase in local government revenues reflects modest increases in the tax levy for tax supported funds following the discontinuance of the levy for the working cash bond issue the prior year. Final payment on the bond issue occurred in December 1996 (FY 1997). Since tax levy years offset budget years by six months, the full effect of the ending of the bond levy was not apparent until Fiscal Year 1998. The increase in local government revenues of 40.09% in the Operations and Maintenance Fund is partially offset by the decrease of –44.85% in the Liability, Settlement, and Protection Fund as discussed above in "GENERAL COMMENTS." (see pp. 26, 54, 70, 77).

3. The change in federal revenues anticipates increases in existing federal grants, new grants, and increases in certain pass-through dollars from the federal government as well as carry-over revenues and expenditures from the prior year. Although the overall percentage increase seems high, many of these grants involve comparatively small dollar amounts. (see pp. 54, 78).

4. The increase in contractual services costs reflects an increase in computer charges levied against instructional and administrative programs for information technology support. It also results from charges for the extensive consulting services required to continue implementation of the client-server computing environment, as is discussed elsewhere in some detail. (see pp. 54, 71).

5. The decrease in capital outlay can be attributed almost entirely to the completion of the major remodeling projects at the Des Plaines Campus. The current budgeted amounts represent remaining estimated remodeling project costs and other capital expenditures. Capital expenditures in the operating funds decreased only –1.46%, reflecting the continued emphasis on state-of-the-art instructional equipment and recognizing that several one-time large purchases for FY 1998, such as the ceramic kiln for the art lab ($25,603), will not be repeated. (see pp. 54, 79).

6. The change in the College's total fund balance represents primarily expenditures for information technology improvements, reflected in the transfer of $2.0 million from the

Education Fund to the Auxiliary Enterprises Fund (the remaining $172,000 is the College's contribution to the Alliance for Lifelong Learning). (see p. 53, 56).

7. The projected Operations and Maintenance Fund (Restricted) closing balance presumes full costs, no savings, and completion of the remodeling projects during the fiscal year. The fund transfer from the Operations and Maintenance Fund will insure against a fund deficit. The residual balance in this fund, which cannot later be transferred to any other fund for other uses, can be reduced as required by transferring less than the $1.0 million. (see pp. 56, 70, 79).

8. The increase in Education Fund investment revenues anticipates favorable balances and rates compared to the previous budget but less favorable rates compared to the FY 1998 actual revenues. (see p. 61).

9. Public Safety was moved from the LSP Fund to the O&M Fund, as discussed above, resulting in a budget increase of $613,084, or 13.38% of the current budget. Reassigned tax revenues and parking fees and fines account for the majority of the increase in O&M Fund revenues. (see pp. 70).

10. The change in Other expenditures in the Operating Funds reflects a projected decrease in chargeback expenditures. (see p. 60).

11. The change in Operating Funds employee benefits recognizes a substantial increase in early retirement costs, particularly for full-time faculty. (see pp. 60).

12. The increase in employee benefits in the Restricted Purposes Fund represents an increase in the College's required recognition of the state's contribution to the State University Retirement System (SURS). There are neither real revenues nor expenditures involved. The $1.8 million projected SURS activity represents 25.34% of budgeted Restricted Purposes Fund expenditures for FY 1999. Other increases in this fund reflect expenditures corresponding to anticipated revenues, particularly in salaries, benefits, and student assistance programs.

MISCELLANEOUS

Award. As indicated elsewhere, Oakton has received the prestigious Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award for the sixth year in a row. The critique and suggestions for improvement received during this review have helped us improve our overall presentation, and we are again submitting our budget for review by GFOA to determine its eligibility for another award. Oakton has also received the GFOA Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the seventh year in a row. In order to be awarded a

Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. And for the second time, Oakton received the Award for Outstanding Achievement in Popular Annual Financial Reporting. In order to receive this award, a governmental unit must publish a report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

Elections. Two of the seven positions on the Board of Trustees are up for election in April 1999. Because the composition of the Board may change (and therefore the philosophic and pragmatic approaches to educational orientation and directives), it is difficult to forecast specific initiatives, guidelines, and policies the Board will set for the College and its future operations. While minor revisions to the status quo are much more likely than drastic changes, the prudent course of action dictates a cautious approach to future plans for the present time.

One of the goals for this year's presentation was to refine the presentation and reduce the number of pages. Readers will find, therefore, that many of the charts and tables have been consolidated and historical data has been reduced to five or ten years where it was practical to do so.

Everyone is strongly encouraged to read the **Introduction** section of this budget presentation. It contains additional significant information on the goals, policies, processes, and financial outlook which helped to define and shape this year's budget and includes important supplementary information which will be of interest to the reader. Although for the purposes of publication organization it is a separate section, the information that the **Introduction** section contains may be considered an extension of this addendum. We have chosen to place the material in that section in order to be able to develop the information in greater detail and breadth.

Respectfully submitted,

/s/ David E. Hilquist

David E. Hilquist
Vice President for Business and Finance

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Annual Budget Fiscal Year 1999
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The Government Finance Officers Association
Of the United States and Canada (GFOA)
Presented an award for

Distinguished Budget Presentation

to

Oakton Community College,

Districts # 535,
Des Plaines, Illinois,

for its Annual Budget
for the fiscal year beginning July 1, 1997

In order to receive this award,
a governmental unit must publish
a budget document that meets program criteria
as a policy document,
as an operations guide,
as a financial plan,
and as a communications device.

The award is valid for a period of one year only.
We believe our current budget
continues to conform to program requirements,
and we are submitting it to GFOA
to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Oakton Community College,
Illinois

For the Fiscal Year Beginning
July 1, 1997

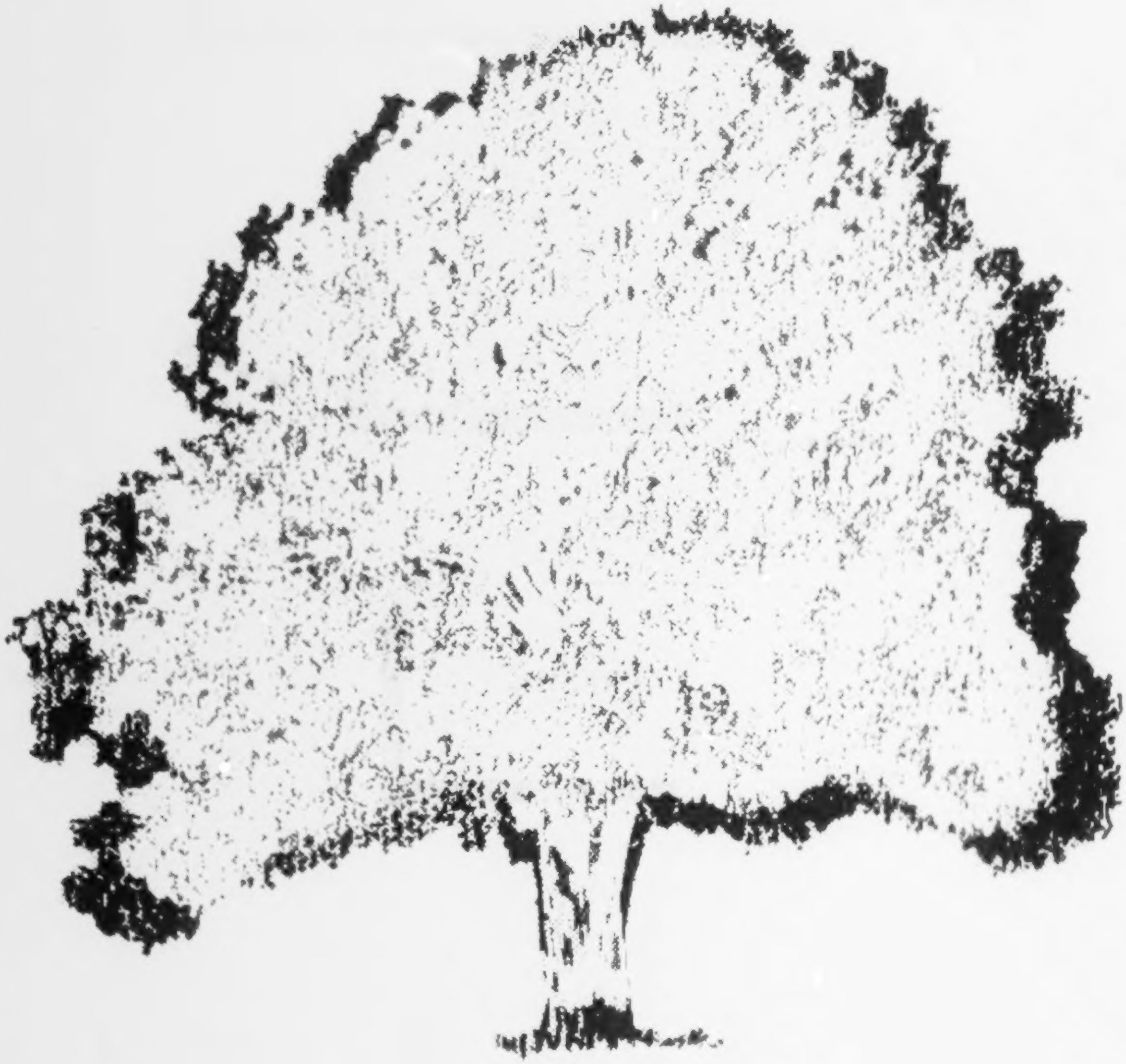
Linda K. Savitsky
President

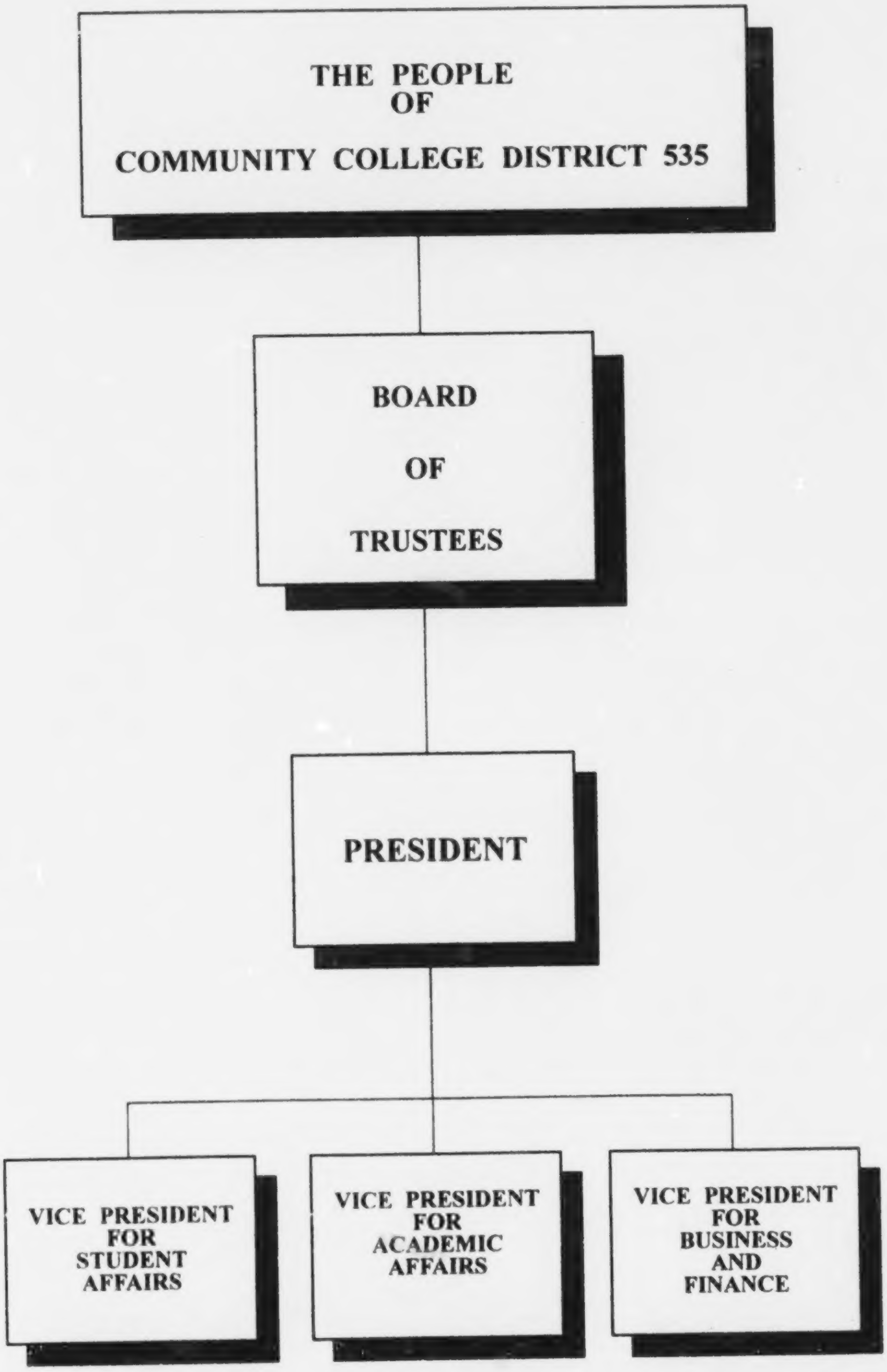
Jeffrey L. Esser
Executive Director

Notes

The difference between the almost-right word & the right word is really a large matter — it's the difference between the lightning bug and the lightning.
Mark Twain

Introduction




THE PEOPLE OF COMMUNITY COLLEGE DISTRICT 535
BOARD OF TRUSTEES
PRESIDENT
VICE PRESIDENT FOR STUDENT AFFAIRS
VICE PRESIDENT FOR ACADEMIC AFFAIRS
VICE PRESIDENT FOR BUSINESS AND FINANCE

OAKTON COMMUNITY COLLEGE
Community College District No. 535

Listing of Principal Officials

Members of the Board of Trustees

Mrs. Joan B. Hall
Chairman, Board of Trustees

Mr. Jody Wadhwa
Vice Chairman, Board of Trustees

Mr. Ray Hartstein
Secretary, Board of Trustees

Mr. Larry Golberg
Member, Board of Trustees

Mrs. Maxine T. Hill
Member, Board of Trustees

Ms. Jeanne Kriechbaum
Member, Board of Trustees

Mrs. Ami Mader
Member, Board of Trustees

Mrs. Marjorie Whitman
Student Member, Board of Trustees

Principal Administration Officials

Dr. Margaret B. Lee
President

Mr. David E. Hilquist
Vice President for Business and Finance

Ms. Mary L. Mittler
Vice President for Academic Affairs

Dr. Mary A. Olson
Vice President for Student Affairs

OAKTON COMMUNITY COLLEGE
Community College District No. 535

We Are the Community's College

As part of a continuing process of self-evaluation, the College revisited its mission statement and values which had served it for so many years. Through participation and deliberation in all sectors of the College, the following has evolved.

Our Vision, Mission, and Values

WE ARE THE COMMUNITY'S COLLEGE
- We are dedicated, first, to excellence in teaching and learning.
- We challenge our students to experience the hard work and satisfaction of learning that leads to intellectual growth and we support them academically, emotionally and socially.
- We encourage them to entertain and question ideas, think critically, solve problems, and engage with other cultures, with one another, and with us.
- We expect our students to assume responsibility for their own learning, to exercise leadership and to apply ethical principles in their academic, work, and personal lives.
- We demand from ourselves and our students tolerance, fairness, responsibility, compassion and integrity.

WE ARE A COMMUNITY OF LEARNERS
- We provide education and training for and throughout a lifetime.
- We seek to improve and expand the services we offer in support of the people in the communities we serve.
- We promote a caring community of staff and faculty members, students, administrators, and trustees who, in keeping with our values, work together to fulfill our mission.

WE ARE A CHANGING COMMUNITY
- We recognize that change is inevitable and that education must be for the future.
- We respond to change informed by our values and our responsibility to our students and our communities.
- We challenge our students to be capable global citizens, guided by knowledge and ethical principles, who will shape the future.

The Illinois Community College Act's charge to each community college is to serve the post-secondary educational needs of the residents of the district. It is through the following educational programs and services that Oakton carries out its mission:

- Baccalaureate and general education for students planning to transfer to four-year colleges and/or to earn an associate degree in the liberal arts, science, engineering, or fine arts.
- Occupational education to provide students with career training suitable for obtaining employment or enhancing occupational skills.
- General or developmental studies for students requiring additional preparation before they can begin college-level education.
- Continuing education for residents, employers, and employees of the community desiring classes without having to enroll in formal college-level courses.
- Public service activities to meet specialized needs of the community; such activities may include workshops, seminars, and customized employee training programs offered on or off campus.
- Student services, such as counseling and advisement, testing, and tutoring.

HISTORY

In April 1969 residents of Niles and Maine Townships voted to approve a referendum to establish Community College District No. 535, then to be a district covering approximately 50 square miles with a population of about 200,000. On June 25 of the same year the founding Board of Trustees met to legally establish the College district. Ray Hartstein, currently a member of the Board of Trustees and the only member from the first Board, was the Chairman of the founding Board. In July 1976 the district expanded again with the annexation of the Glenbrook and New Trier High School Districts. This addition almost doubled the College's geographical area and significantly increased the population and financial base of the District. In response to the General Assembly's mandate that all areas of the state be part of a community college district, the Illinois Community College Board approved the annexation of the Evanston Township High School District to Oakton in 1988. This final increase brought the District's service area to some 102 square miles with a 1996 population of just over 435,000 residents.

In January 1970 Dr. William A. Koehnline, founding President of the College, began the task of initiating and organizing a working community college. In September of the same year, with an operating expenditures budget of only $2,093,042, the College officially opened its doors to 832 students at an interim campus in an industrial site in Morton Grove. The first graduating class of these students received their diplomas just two years later, in May 1972. Dr. Koehnline continued to guide the College through these growth years until his retirement on July 1, 1984. In September, after the College had gone through an extensive search and interview process, Dr. Thomas TenHoeve, then President of Butler Community College in Pennsylvania, became Oakton's second President. On July 1, 1995, Dr. Margaret B. Lee, the Vice-President for Curriculum and Instruction at Oakton, assumed duties as the College's third President following a long and exacting national search and review of candidates.

In November 1971 Oakton joined with Maine Township High School District No. 207 and Niles Township High School District No. 219 to form the Maine-Oakton-Niles Adult and Continuing Education Program (MONNACEP), the state's first cooperative agreement between a community college and public high schools for the purpose of offering a joint program in adult and continuing education. Northfield Township High School District No. 225 was later added to the consortium. These moves, which combined the continuing education resources of the area educational organizations into a single entity, permitted MONNACEP to offer better and expanded programming while conserving assets and avoiding duplication of management and efforts. The three high school districts combined have equal representation with the College on MONNACEP's Board of Trustees. In 1995 the name MONNACEP was officially changed to Alliance for Lifelong Learning, reflecting the program's emphasis on education for all segments of the district's population. Alliance for Lifelong Learning is considered to be an education program of the College and the results of its financial transactions are included in the College's financial statements.

In March 1974 the Illinois Community College Board approved a 172 acre site as the location for the new campus following a long and difficult process of planning for a permanent campus. Construction officially began on Sunday, October 26, 1975, with groundbreaking ceremonies at the site in Des Plaines. In June 1980 the College moved into its new home and added north and east wings to the building in 1983. Further growth led the College to purchase the 21 acre site of the former Niles Township High School East in Skokie in November 1989. The College had been holding classes in the facility for many years. In June 1992 the Board approved remodeling and construction budgets for both the Des Plaines and Ray Hartstein campuses. Construction began at both locations in 1994 and was completed ahead of schedule and under budget before the summer of 1995. A south wing was added to the building at the Des Plaines Campus and a completely new facility was constructed on the Ray Hartstein Campus in Skokie.

GENERAL DESCRIPTION

Location. The College is located just north of Chicago with Lake Michigan as its eastern border, the Lake-Cook County line as its northern border, and O'Hare International Airport just outside the southwest corner of the district. It includes all of five townships: Evanston, Maine, New Trier, Niles, and Northfield; one square mile of Wheeling township; and small portions of Norwood and Jefferson townships. The main campus is located in Des Plaines. A second campus in Skokie, the Ray Hartstein Campus of Oakton Community College, the former Niles

East High School, was purchased November 1, 1989. The College's educational neighbors include College of Lake County to the north, William Rainey Harper College to the west, and Triton College and City Colleges of Chicago to the south. The area is served by excellent roadways leading into the City of Chicago as well as to the north, south, east and west, leading to all parts of the Chicago Metropolitan area, Wisconsin and Indiana. Residents have access to Metra commuter trains: the Chicago and Northwestern's north and northwest lines and the Milwaukee Road's north line. Both campuses are on established bus routes.

Demographics: The College's district is one of the most affluent areas of the United States and is an area interested in quality of education at all levels. In a 1989 study using projections, statistics and estimates of the U.S. Census Bureau (and as reported in the Chicago Tribune) done by Pierre de Vise of Roosevelt University, the Village of Kenilworth led all U.S. suburbs with a 1987 per capita income of $61,950. Data from the 1990 US Census confirms that ranking. The Villages of Glencoe and Winnetka ranked 22nd and 25th with per capita incomes of $44,235 and $43,053 respectively. The study also reported that two suburbs located within the District were listed in the top ten in the country by percentage as best educated for persons 25 years of age and older who had graduated from college: Kenilworth, number one with 77.5%, and Winnetka, number four with 65.9%. Both of these suburbs ranked fourth and fifth, respectively, in the number of prominent persons per 10,000 population listed in Who's Who in America.

Education. Within the College district are 27 elementary school districts and five high school districts. In a separate report in the Chicago Tribune, which examined scores from 199 high schools in and surrounding Cook County, New Trier High School, Winnetka, class of 1991 students scored an area high of 24.6 of a possible 36.0 on the American College Test. Glenbrook schools ranked third and seventh in the same study. In 1994, another report by SchoolMatch, a national consulting company, ranked all of Oakton's high school districts within the top nine percent in the country.

Recreation. Many park districts located in the district offer residents extensive facilities of all sorts for indoor and outdoor activities and programs. Indoor facilities include indoor tennis and racquet ball courts, ice skating arenas and fitness centers. Outdoor facilities include every variety of ball field, picnic areas, outdoor swimming pools, lighted tennis courts, and toboggan hills and skating rinks for winter sports. The park districts' facilities are supplemented by many Cook County Forest Preserve areas located within District boundaries.

Business. The College's district has low unemployment and one of the highest property values per community college student in the country. It consists primarily of bedroom communities, office buildings, regional and local shopping areas, and a small amount of light manufacturing and, therefore, is somewhat insulated from major changes in the economy. It has three major regional shopping centers and hundreds of smaller centers and strip shopping units. The area includes the corporate headquarters of Kraft, Allstate, G. D. Searle, Culligan, Washington National, Illinois Tool Works, Zenith, Brunswick, W. W. Grainger, A. C. Nielsen, and Household International, among others.

Accreditation. Oakton Community College is accredited by the Commission on Institutions of Higher Education of the North Central Association of Colleges and Schools. The College is recognized by the Illinois Community College Board and is a member of the American Association of Community Colleges as well as numerous other professional organizations.

FACILITIES AND SERVICES

Facilities. Oakton Community College District No. 535 has two campuses, one in Des Plaines and one in Skokie. The 435,840 square foot main campus, located at 1600 East Golf Road, Des Plaines, IL 60016, includes an 8,400 square foot Municipal Education Center completed in 1990 and a 7,300 square foot Grounds Maintenance building. The first phase of the campus was occupied in June 1980; Phase II was built in 1983; another addition was completed in 1995. The College occupies 193 total acres for both campuses, which include 25 acres of lake and drainage, 30 acres of athletic fields, 29 acres of parking lots, and a two acre prairie. The Des Plaines building consists of 65 classrooms, 46 labs, 154 offices, an 11,000 square foot gymnasium, a Performing Arts Center, a Visual Arts Center, and a community Business Conference Center.

The Ray Hartstein Campus, situated on 21 acres, is located at 7701 North Lincoln Avenue, Skokie, IL 60077. The campus was initially housed in the former Niles East High School, which was purchased from District 219 on November 1, 1989. The original building encompassed 362,951 square feet, over half of which was demolished in the Spring of 1993. The new building encompasses 128,900 square feet and houses 31 classrooms, 12 labs, and 75 offices. The generic term "offices" is used to describe all non-instructional areas of the College and includes administrative and faculty offices, student service and support areas, community service facilities, student lounges, and other areas. The College also uses 32,000 square feet from the old high school structure.

Educational Services. The College offers courses leading to degrees in two general areas: baccalaureate (transfer to a four-year college or university to earn a bachelor's degree or its equivalent) and career (vocational, technical). Students who select the baccalaureate program may receive an Associate in Arts degree, an Associate in Fine Arts degree in Art or Music, or an Associate in Science degree in General Science or Engineering. Those who select a career program may receive an Associate in Applied Science degree. Certificates in business, marketing, and management; health occupations; personal and public service; engineering and industry; and computer operations, administration, and management are also offered. Courses are scheduled both daytime and evening at either campus or at other sites throughout the District. A number of programs are offered in cooperation with nearby community colleges. The District's continuing education consortium program is a leader in the State of Illinois, enrolling approximately 17,500 people in nearly 800 courses and events each year (summer, fall, winter, and spring). Classes are held in facilities of the high school districts and other organizations within the College district.

Each degree program has a general education component and general elective or career curricula requirements which provide the special emphases unique to that program. In the Associate in Arts and Associate in Science degrees, the general education courses and their transferability to four-year colleges are particularly important. This core of general education courses is intended to provide all students with a common academic experience designed to equip each individual to live effectively as an educated person in society.

Student Services. The College also offers other services designed to insure that the student is successful and enjoys a well-rounded and supportive college experience. Instructional support services include help for all students who want to better understand how they learn and who want to develop, improve, and refine their learning skills. The College offers tutoring in a multitude of subject areas and workshops dealing with grammar, writing mechanics, and research papers. Special emphasis is placed on helping students for whom English is a second language, including tutoring, conversation groups, and workshops as well as assistance with registration, academic counseling, and financial aid. Students may also take College 101, a college success seminar, which helps enhance academic skills, interpersonal adjustment, cultural understanding, and career awareness; it sets the stage for academic success. Assessment testing is available/required in English, mathematics, and certain other subject areas for all students.

The College also provides other services to foster student development. Students have access to programs of special interest to adult and older returning students. Career service assistance includes information regarding term and summer employment, internships, apprenticeship programs, government jobs, volunteer opportunities, and current employment opportunities within the greater Chicago area. Student employees are managed through the Career Services office. Counseling services are available to all students from professionally trained faculty who help students with education and career planning as well as those concerns which might interfere with personal and academic growth.

The College also provides support for a full range of student activities such as clubs and organizations, intercollegiate and intramural athletics, and student government, which represents student interests to the administration, the faculty, and the Board of Trustees and supports social and entertainment events for the campus and the community at the College. The College maintains an Alumni Association for all former students and provides a speakers' service to interested groups within the District.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

GOALS AND OBJECTIVES

For the Fiscal Year period 1996 - 1999 the College has adopted the following general continuing goals and objectives:

❶ *The College will examine its organizational structure with a view to positioning itself appropriately to carry out its mission in the present and for the future.*

The basic administrative structural and organizational changes envisioned by the President were completed in FY 1997. Realignment of educational programs in the divisional structure were implemented in the Fall Semester of FY 1998. These changes have been incorporated into the organization charts for Academic Affairs. As part of the self-study and program review processes, attention is being given to consolidating similar educational programs such as Office Systems Technology and Computer Information Systems in order to streamline structure, improve internal communications, and enhance instructional delivery. This phase of goal accomplishment represents fine tuning rather than major changes.

These past and future organizational changes represent no significant impact on total College finances; the realignment of Instructional Technology in FY 1997, for example, moved those revenues and expenditures into the Auxiliary Enterprises Fund, replacing them with more simply budgeted and controlled service charges in the Education Fund, but there is no substantive difference in combined revenue and expenditure levels.

❷ *The College will initiate and direct an institutional self-study, incorporating program reviews for every area of the institution. That self-study will enable the College to respond to the need for re-accreditation and for federal, state, and institutional mandates for quality and accountability.*

In Fiscal Year 1996 a North Central Association Steering Committee with representation across the institution was appointed to guide the process of preparing for the accreditation review by the North Central Association Commission on Institutions of Higher Education (NCA/CIHE). This committee, co-chaired by two faculty members, developed and initiated a self-study process that required each functional unit of the College to prepare a brief self-study plan and then to submit reports. These unit-level self-studies centered on key questions each area had identified as important for assessing its quality and performance. A specially appointed committee developed and administered a personnel survey in the Fall of FY 1997 as part of overall preparations for the NCA/CIHE visit.

Oakton had also been invited by NCA/CIHE to engage in a Special Emphasis Self-study, the first community college to be so honored. In the past this option has been extended only to four year colleges or universities that are willing to give serious attention to a critical issue in order to contribute to institutional improvement and educational excellence. The study focused on selection of technology, its utilization, and its educational and instructional impact. This special emphasis effort coincides with the regular self-study preparations for the NCA reaccreditation visit scheduled for October 1997.

The College received ten year re-accreditation from NCA/CIHE.

❸ *The College will develop a process that will enable it to plan for, and a structure that will allow it to administer, technology that both supports the College and is an integral component of its instructional programs.*

The College has been studying client-server computing solutions for several years in order to find the best way to meet its current and anticipated needs for both instructional and administrative computing support. The reorganization and combining of institutional computing functions reflects the emphasis on making the appropriate technologies available to all parts of the College community and on fostering the interdependence and synergy essential to a unified environment. The Oracle database management system (DBMS) and the Oracle Government Financials have been selected for the business and administrative portion of the environment and became operational on a limited basis on July 1, 1998; it is expected to be fully operational by the end of this fiscal year. The Oracle human resources and payroll modules were selected because of the obvious fit with the financials and are expected to be fully functional by October 1999. The student system, which deals with student registration and other operations and data, is being written internally with the substantial assistance of consultants; initial implementation is expected to be completed by the middle of FY 1999. Because both systems use the Oracle DBMS, integration between the two portions of the environment will be less problematic. These choices have allowed the College to avoid the Year 2000 problem with systems computing.

Implementing of the client-server computing environment has the additional benefits of providing a consistent working interface for both instructional and administrative computing, which will ultimately reduce training problems for all and improve data and information flow to those who make the management decisions. The College has also embarked on a four to five year replacement cycle, based on the rate of technological change, for computers and related equipment; new equipment will go primarily to instructional programs and selected critical administrative positions. Replaced equipment will be recycled to other academic and administrative offices throughout the College; where practical, older equipment will continue to be used without upgrading. Software will be upgraded as necessary to foster instructional currency and facilitate administrative control and efficiency. During FY 1998 all College areas began standardizing on Microsoft Windows NT, Windows 98, and Office 98 as the primary systems and applications packages. Additionally, all applications used in instructional programs are available to administrative network users.

The College is also continuing its efforts at enhancing and providing alternative education delivery methods such as video delivery of instruction and distance learning. Recognizing and satisfying the needs and learning processes of more than just the traditional student remains a prime concern in these areas. Business-education partnerships will figure significantly in the College's efforts in these areas.

The College has organized a Teaching/Learning Center to enhance professional development for all employees. Employee volunteers staff the center to provide general computing, specific application, e-mail, and world wide web assistance and training. Seminars, workshops, and meetings will also be scheduled on a variety of information technology topics. Other types of assistance may become available through the Teaching/Learning Center in the future.

④ *The College will restructure and redefine the current Personnel area to be the Office of Human Resources in order to make it more responsive to the needs of the people of the College.*

The hiring of a new Director of Human Resources in March 1997 was a key step in accomplishing this goal. Intensive self-study occurred both before and after the Director's arrival and has resulted in a higher level of satisfaction with the operations and services of the office.

As the College staff population ages, the impact of retirement will have a significant effect on staffing levels and position definitions. Each position is examined when the incumbent leaves to insure that it is necessary to College operations and properly situated within the personnel definition structure. More retirement planning and services for employees are being implemented.

As technology has an ever greater impact on all aspects of College life, the Director is working on development of a comprehensive plan to administer staff development and training across the institution, integrating services and opportunities available within Human Services with other initiatives across the institution.

❺ *The College will increase awareness of College programs and services across the district by coordinating marketing, recruitment, and retention functions with a strategy that emphasizes the one college concept while capitalizing on the two campus facilities.*

The Executive Director of Institutional Relations has continued evaluating the requirements and responsibilities of that office, newly defined as part of the College's recent reorganization (see #1, above). Marketing and retention efforts throughout the College are being integrated and intensified. To broaden the College's presence in the community, the lines between credit and non-credit (professional development and continuing education) programs is being softened. The telephone enrollment campaign, through which employees from all areas of the College reach out to students not yet re-enrolled, has shown marked success and is likely directly responsible for tempering enrollment decline. The restructuring and integration of outreach, recruitment, admissions, and alumni is enabling the College to support a unified marketing approach in a variety of targeted areas. Especially through the activities of President Lee in reaching out to the College's neighbors, the institution is increasing its presence and reputation in the local education and business communities.

❻ *The College will redesign and redefine its organizational structure to reflect the educational needs of the community, removing the division between adult and continuing education and credit programs.*

All direct instructional activities have been consolidated under the office of the Vice President for Academic Affairs. The realigned division structure has been implemented and study continues to effect consolidation within instructional programs, where appropriate. The position of Assistant Vice President for Educational Services will remain open until instructional and administrative changes have been finalized. Efforts to integrate credit and non-credit instructional programs continue through marketing initiatives, programming, co-listing of courses, staffing, and advertising. As part of business-education partnerships, the College is placing special emphasis on services to small businesses without excluding other enterprises.

❼ *The College will strive to position itself as the hub of the district's overall educational activities by strengthening existing and forging new linkages with other district educational institutions at all levels, by seeking new ways to serve the educational needs of business and industry, and by expanding outreach, interaction, and advocacy with legislators at the local, state, and national levels to further the interests of the College.*

The President has been meeting with senior educational officials at all levels within the District to strengthen articulation and cooperation between the College and the other schools. There continue to be dialogues between the College and business and industry leaders within the District on how Oakton can best serve the educational needs of the business community in light of the constantly changing marketplace environment. A new initiative, the Education-to-Careers Partnership, which includes the College's primary and secondary education districts and business partners, held a symposium on this topic for education, business, and industry participants at the College in early October 1996. The College forged the first link in electronic teaching and learning by transmitting Oakton's Japanese language classes to Maine Township High School District 207 locations during the year. Area hospitals will be the next recipient of these instructional initiatives.

❽ *The College will maintain its tradition of prudent fiscal management while pursuing more aggressively alternative sources of funding and while responding to community needs through the strategic reallocation of resources to reflect changing times and changing educational needs and priorities.*

The College continues to explore alternative sources of funding through such programs as Planned Giving and cooperative partnership linkages with business and industry. The College also continues its practice of closely monitoring all of its fiscal activities to insure the best use of available resources. For example, through careful and aggressive bidding policies and procedures, the College was able to purchase sufficient additional computers to equip two complete instructional labs while still spending less than originally budgeted in FY 1998.

The College also continues to evaluate its financial operations and practices to insure that its unit cost remains not only one of the lowest within its peer group of community colleges but also among the lowest within the entire state. At the same time, Oakton is working hard to insure that the ratio of services to students and institutional costs continues to emphasize the former.

THE NEXT GENERATION

For the Fiscal Year period 1999 - 2002 the Board of Trustees has approved and adopted the following general continuing goals and objectives:

Our Strategic Goals/Directions

1999-2002

Oakton Community College is committed to preserving and enhancing the core values of community and integrity that are at the heart of Oakton's culture and central to the ways we execute our mission of teaching and learning. In keeping with this, the College will dedicate its efforts to achieving the following goals:

1. We will review and revise as needed academic programs and student support services in order to ensure their vitality and currency.
2. We will offer more flexible learning options to our increasingly diverse student body.
3. We will reach out to the community, respond to the educational training needs of business and industry, and build mutually beneficial partnerships with those we serve.
4. We will create, implement and evaluate programs and services that will maximize use of the Ray Hartstein Campus, and will promote integration of the two campuses.
5. We will maintain pace with evolving technology to provide support for instructional, administrative and staff needs.
6. We will recruit and retain people with high professional standards who reflect the diversity of the community and student body.
7. We will develop and implement a new, comprehensive personal and professional development program that will provide educational and training opportunities to all employees throughout their careers.
8. We will update Oakton's facilities master plan, resulting in a high-quality physical plant, effective space utilization and comprehensive short and long term maintenance and renovation projects.

As part of the focus on developing specific objectives for meeting the College's strategic goals and directions for the 1999 – 2002 academic years, each program and department is expected to develop one or more formal objectives, complete with financial requirements and measures of success, in support of these institutional goals. Objectives should be pertinent to the department/program, constitute a new or revised program, service, or activity, and should be creative. The President's Council will review and approve those objectives to implement based on such criteria as focus, innovation, resources, synergy, and feasibility. The initial approval process is expected to be completed by the end of February 1999. Objectives may be revised or terminated and new objectives approved as necessary. Requirements for new resources to support an objective will be automatically included in the budgeting process upon acceptance of the objective. Accountability will be implemented through program review, budget development, personnel evaluations, and other regular College processes.

OTHER ACTIVITIES AND INITIATIVES

Both formally and informally, each area sets its own goals and standards for achievement on a continuing and individual basis. While the achievement of some of these goals can be easily measured through objective and quantifiable performance measures, some of these goals are by nature general and measures of attainment are subjective. For example, one of the goals common to a number of areas of the College is to assist the new and returning students at the beginning of the semester in every way possible, e.g., helping them to find their classrooms, helping them to register or change registration, and informing them of College services and activities for students. Volunteers from all sectors of the College, from the President and the Vice presidents to secretaries and counselors staff information tables at each entrance for the first week of the semester in order to provide the students with the information they may need to make their semester at Oakton a pleasant and successful venture. The volunteers have maps of the buildings; information about instructional support services, tutoring, student activities (clubs, performances, student government, etc.); handouts with important dates to remember, such as last day to drop a class without penalty; and student handbooks; and, perhaps, most importantly, give the students a friendly face to welcome and assist them. The volunteers can also direct the students to their classrooms or to other offices within the College for help with questions or problems. Although there are no quantitative measures of the value of this activity, both students and staff believe it contributes to the congenial atmosphere of the semester's opening days, provides invaluable assistance to the students, and should be continued as a successful student service activity. There are no readily discernible costs associated with this activity.

The Office of the Vice President for Business and Finance has the continuing goals of earning the Government Finance Officers Association of the United States and Canada (GFOA) awards for Excellence in Financial Reporting, for Distinguished Budget Presentation, and for Popular Annual Financial Reporting.. Oakton received all three awards in Fiscal Year 1998 and is again submitting its reports to GFOA for review. Oakton became only the second community college in the entire country to receive all three awards for the same year (FY 1997). Achieving these goals is important because each review by GFOA provides suggestions for improving the College's ability to communicate with the community which it serves.

As a third example, a continuing goal common to a number of areas is improving the College's enrollment. One of the methods used to attain this goal is to use a concerted telephone campaign, contacting students who had been registered the previous semester but had not registered as of a certain date for the current semester. This initiative began in Fiscal Year 1996 and has continued each semester. Undoubtedly the enrollment increase of 4.34% for that year was due, in no small part, to the Board members, administrators, faculty, and classified staff who participated as volunteers in the campaign. Although enrollment figures for Fiscal Years 1997 and 1998 were down compared to the previous periods, it is likely that these individual contacts with former students helped to ease potentially deeper cuts in enrollment numbers. For the Fall 1998 Semester, 3260 calls were placed; 766 of those students contacted enrolled for the semester, generating 5610 total credit hours. While some of these students might have registered for classes without the telephone reminder, the campaign certainly served to encourage some students, who might not have otherwise made the effort to continue their educational activities, to come back to the College. Many students who were contacted remarked that they appreciated the reminders and assistance received through this program. The College plans to continue this initiative for the foreseeable future.

The College believes that total service to students constitutes its most important activity, and the realization of this belief can be measured by how the College uses its financial resources to further that goal. For FY 1997 Oakton devoted 78.10% of its operating funds (the highest percentage in the state and up slightly from FY 1996) to services to students, which includes instruction, academic support, and student services. The local area average was almost 15 points less at 63.11%; the state average was slightly more than the local at 64.13%. Although there are no recognized benchmarks for an acceptable or minimum level of services to students, and while Oakton's achievement is certainly an enviable record, the College continues to look for ways to improve its allocation of resources to best serve the educational needs of the students and the District and maintain its leadership in this area.

Instructional Support Services (ISS) plays a significant role in helping students achieve academic and personal success. Services include individual and small group tutoring in study skills and subject areas, assessment testing services, and developmental education services. Since tutoring services form much of the core of ISS activities, a goal has been to maintain and improve availability and quality of the tutor cadre. With modified planning and scheduling, ISS recorded a modest increase in tutoring services for FY 1998 with no significant increase in the tutoring budget, and this during a year when total credit hours fell by 3.49%. While tutoring assistance is based primarily on student demand, ISS will continue to look for ways to further improve its tutoring services to students.

One of the goals of enrollment management is to reach out to students whose classes have been withdrawn and to find for them other classes which will meet their educational needs, and not coincidentally improve the College's credit hour picture. With participation from the academic deans, staff from student services, admissions, and registration and records telephoned all 446 students who had been affected by withdrawn classes during the Fall semester. From this collaborative approach to student service, 306 students, or 68.6%, subsequently re-enrolled for one or more classes. While this initiative is too new to have a significant track record, it illustrates the imaginative commitment the College brings to completing its overall educational mission. The College intends to continue this activity in the coming semesters and hopes to improve the re-enrollment rate.

One of the primary goals of the Office of College Development is to support students through scholarships and grants. This office serves as the focal point for submitting requests to various granting agencies and coordinating other alternative funding activities. These monies provide direct tuition and fee assistance to deserving students and support the College in its efforts to assist students in making a successful integration into the educational environment. Over the past three years College Development success in bringing grants to Oakton has averaged 84%; for FY 1998 grant submissions increased by 8% over the previous fiscal year (some requests have not, as of yet, been awarded). Typical of the grants received through this office's efforts, the Services to Establish Patterns of Success (STEPS) grant assists low income first generation students and low income students with disabilities by providing counseling, academic support, and cultural enrichment activities. Retention of students helped by STEPS program initiatives improved from 63% to 82% between the FY 1994 to FY 1998 period.

In support of providing better communication with the members of the Board, the College community, and residents of the district, the President instituted devoting a portion of each Board meeting to presentations about various programs, activities, and initiatives throughout the College. Each report discusses the activities and successes of the unit and how those accomplishments support the College's overall educational mission. Recent topics presented at the meetings have included alumni affairs activities, efforts by the marketing and enrollment planning committee, summer camps for high school students to explore potential careers, student participation in Model Illinois Government, and student participation in an international music conference in Vienna, Austria.

The Budget Office submits a variety of reports to meet ICCB requirements, among which are the Uniform Financial Reporting submission; the C-1 Faculty, Staff, and Salary Data Report; the Resource Allocation Management Plan; the Unit Cost Study, and the Integrated Postsecondary Education Data System report. One goal of this office is to be more responsive in meeting submission dates. Oakton was the first community college to submit its completed FY 1997 Unit Cost Study report to the ICCB, beating the deadline by a full three weeks. Oakton was tied for second with the FY 1998 report (by way of comparison, nineteen of forty colleges missed the deadline). This is a continuing goal for FY 1998.

With over 120 functional units or offices in operating funds alone, it is impractical to list and discuss goals and goal attainment for each individual unit or office without being superficial and therefore trivial. It is not that the information does not exist but that its fair inclusion would seriously overburden this presentation. As with the selections above, a reasonable statement of the problem or goal and an explanation of the solution and results is impossible to delineate in one or two sentences. Each instance has its own story, and it is important to tell that story in a way which makes sense.

Each year approximately one-fifth of the College's programs and functional activities, both instructional and administrative, undertake program review, a comprehensive examination of the activity's functioning and role within the College and how well it accomplishes its mission and goals in support of the overall College efforts. This cyclical review effort focuses on the need for, the cost of, and the quality of the program or service as well as including a summary and recommendations for improving and enhancing the effectiveness of the unit within the College community. In Fiscal Year 1997 all major units of the College conducted modified program review in support of the self-study activities required for NCA accreditation. This detailed evaluation, along with other pertinent NCA reports, is readily available to anyone who wishes to have a better understanding of a particular program's functioning, goals, and achievements in support of the College's educational mission.

General Information

Throughout the BUDGET and STATISTICS sections the reader will find information regarding the College's performance in a variety of areas: financial, educational, and community activities, to name a few. For example, there is enrollment data for Oakton, ALLiance, and community programs for the last three years; there is a record of the academic awards the College has bestowed on its students since it first began graduating students; and there is a comparison of the College's unit cost record with the comparable records of the other community colleges in the state (Oakton compares quite favorably). The BUDGET section shows comparative financial data, both actual and budget, for the internal funds and programs of the College and the careful reader can easily discern not only how well the College manages its financial resources from year to year but also how the College plans to allocate its resources for the coming year. For some of these areas there are neither absolute nor relative standards which the College can use as a benchmark for judging performance.

Examine the matter of academic awards, for example. By graduation in the Spring of 1998, students had earned 220 Associate in Arts degrees, more than the 205 earned in the previous year but less than the 240 earned in 1995. How, then are the 220 degrees earned to be evaluated; is this an improvement in the College's ability to produce graduates or once again a failure to live up to the promise of numbers in the years earlier? Well, neither, actually, when every consideration is given to the mission and structure of the community college and the way it functions within the district it serves. In a four-year institution the vast majority of students enter as Freshmen with every intention of graduating at the conclusion of their studies - of obtaining a degree. In the community college, however, it is likely that the majority of students take classes for reasons other than the purpose of earning a specific degree or certificate. A student may take one or several classes to enhance workplace skills or qualify for a new position in his current or another company; a student may take classes for personal interest or enjoyment, like the student who takes a painting class but is generally uninterested in earning an art degree, or the student who takes a basic computer class in order to stay up with his children; a student may take a series of classes in preparation for a new or second career. These students probably are not interested in degrees or certificates; they want knowledge and training. In fact, on the average, approximately twenty-five percent of the students who attend Oakton already have a degree of some sort, from an Associates Degree to a Ph.D., and that percentage is slowly growing. As President Lee has so aptly noted, community colleges are becoming the graduate schools of the 21st Century.

So the 220 Associate in Arts Degrees earned at graduation in 1998 represent simply a historical marker in the life of the College. Fewer degrees awarded does not mean that the education system has failed the student, just as more degrees awarded does not mean greater success in serving the students. The real test, at the community college level, is whether the individual student is satisfied with his educational experiences, whether he feels that he has succeeded in achieving his own goals, has completed his own program for success, and has learned the information he wants and needs from the College's course offerings, which are benchmarked with similar classes at the four year institutions to insure cognitive consistency across the state. And according to College surveys students are satisfied - meet their goals - learn what they want to learn - about 92% of the time (and the reader may well rest assured that the College is working very hard to push that number to 100%).

Therefore the reader is encouraged to look at the statistical and budget information. It represents the record of a college working very hard to provide the best possible educational experience for each and every student with an optimal use of the resources available.

FINANCE AND ACCOUNTING

ORGANIZATION

The College has a fully integrated financial structure with a Vice President for Business and Finance who also, at the discretion of the Board, serves as the Treasurer of the Board of Trustees. The Treasurer is the custodian of all funds and receives them directly from the County and from the Illinois Community College Board. By College policy, the Treasurer also has the authority to invest funds belonging to the College. The Treasurer makes monthly reports of the financial activities of the College and quarterly reports of investments to the Board of Trustees. A summary of financial activities is produced both weekly and monthly and distributed to appropriate offices throughout the College.

Business and Finance is organized into an Office of the Vice President, Accounting Services, Business Services, and Facilities. The Office of the Vice President handles the preparation of the budget, the unit cost report, the IPEDS report, the C-1 report, budget transfers, the Resource Allocation Management Plan, other activities relating to financial analysis and reporting and the Public Safety function. Accounting Services accounts for the receipt and disbursement of funds and the recording of the financial transactions of the College. This office provides financial guidance to the various elements of the College community and prepares the comprehensive annual financial report. Business Services manages the functional business service activities of the College. These activities include purchasing, telecommunications, shipping and receiving, printing services, food service, and the bookstore. Project and equipment bidding activities are managed through the Business Services office. Facilities includes the maintenance, housekeeping, and groundskeeping functions for the College.

BASIS OF BUDGETING AND ACCOUNTING

To insure consistency in financial reporting and economy of effort in financial operations and analysis, the College budgets and accounts for its financial operations on the same basis. The College maintains its accounts and prepares its financial statements in accordance with generally accepted accounting principles (GAAP) as set forth by Governmental and Financial Accounting Standards Boards (GASB and FASB), the National Association of College and University Business Officers (NACUBO) and the Illinois Community College Board (ICCB). As permitted by GASB, the College has elected to follow the American Institute of Certified Public Accountants (AICPA) College and University model for financial reporting purposes. These bodies require accounting by funds so that limitations and restrictions on resources can be easily accounted for. The College's financial records are maintained on the accrual basis of accounting (with two exceptions) whereby all revenues are recorded when earned and all expenditures are recorded when they have been reduced to a legal obligation to pay.

The first exception is property taxes, which are recorded on a modified accrual basis. The College's property taxes are levied each year on all taxable property located within the District. In accordance with GASB Codification Section P70 for governmental funds, property taxes which are collected within sixty days subsequent to year end are recorded as revenue. The personal property replacement tax is recorded on the same basis as the property taxes.

The second exception is deferred tuition and fee revenue and expenditures. Revenues received and expenditures incurred prior to the close of the fiscal year and directly related to the summer semester of the next fiscal year are deferred (i.e., summer semester 1998 tuition is recorded in Fiscal Year 1999 even though the term started in June 1998, the preceding fiscal year). The purpose is to keep the term's revenues and expenditures together irrespective of calendar. Summer semester revenues and expenditures are budgeted on this basis.

As part of its budgetary organization and controls, instituted to insure compliance with legal provisions embodied in the annual budget and comprehensive annual financial report approved by the Board of Trustees, the College has established the following fund groups to facilitate financial planning and reporting.

Fund Group	Fund
Current Unrestricted	Education
	Operations and Maintenance
	Auxiliary Enterprises
	Audit
	Liability, Settlement, and Protection
	Working Cash
	Bond and Interest
Current Restricted	Restricted Purpose
Plant	Operation and Maintenance (Restricted)
	Investment in Plant

All of the above funds are budgeted funds except Investment in Plant and Working Cash; all, however, are audited to insure compliance with budgetary controls and financial accountability. Investment in Plant serves only as a fund to record the value of plant assets and Working Cash serves only to account for the proceeds of working cash bonds; neither fund has either true revenues or expenditures.

The College also maintains two shadow funds in order to simplify the bookkeeping process: Investment Pool Fund (IPF) and Social Security/Medicare Fund (SSM). The IPF records all of the transactions of the College's investments and maintains its audit trail. At the end of the reporting period, all assets are shifted to the other funds prorated by each fund's share of the investment pool. The SSM records the College's social security and Medicare tax levy and payments therefrom. Its purpose is to maintain separate accounting and fund balances for this tax levy. Since it is not a fund defined by the ICCB, it is combined with the Liability, Settlement, and Protection Fund for reporting purposes (see p. 77).

The level of budgetary control (the level at which expenditures cannot exceed the appropriated amount) is established for each individual fund rather than the fund group and within the fund by object and function (which is the legal budget organization). Managers at all levels are charged with continuously monitoring expenditures within their programs. While the exact legal limits on expenditures are established by the amounts in the legal budget (within the ten percent transfer limitation), the usual practice is to monitor expenditures by program and by line item within the program. Minor unfavorable variances may be permitted on a case-by-case basis after appropriate review; significant variances require prior approval and are compensated through budget transfers. The Budget Office monitors expenditures to insure compliance with the legal budget requirements and limitations and with College policy on fiscal management. (see also "Changing the Budget," p. 47).

The College also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at the end of each year; however, encumbrances are generally reauthorized as part of the following year's budget.

PROPERTY TAXES

The County Assessor is responsible for assessment of all taxable real property within Cook County, except for certain railroad property which is assessed directly by the state. Reassessment is conducted on a three year schedule established by the Assessor. The County Clerk computes the annual tax for each parcel of real property and prepares tax books used by the County Collector as the basis for issuing tax bills to all taxpayers in the county.

The County Assessor is responsible for appraising the value of all real property and railroad property not used for transportation purposes. Railroad property used for operations and pollution control equipment are assessed by the Illinois Department of

Revenue. In Cook County, property is classified for assessment into six categories with various percentages of fair market value as follows:

1) commercial	38%
2) industrial	36%
3) rental-residential	33%
4) miscellaneous	30%
5) residential	16%
6) unimproved land	22%

The Assessors' valuations are subject to appeal by the taxpayer and then to equalization by the Illinois Department of Revenue. The purpose of equalization is to develop a common level of assessments among counties to provide a uniform basis for the distribution of state aid to schools and other state grant-in-aid programs. Equalization is accomplished by means of multipliers assigned to each county. A multiplier is applied to all assessments in a county except farm assessments (which are based upon productivity and sales) and state assessed property. The objective of adjusting assessments in this manner is to produce state-wide conformity in property assessments.

Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the governmental units their respective share of the collections. Taxes levied in one year become due and payable in two installments during the following year, generally on March 1st and on/about August 30th (although in the past fifteen years payments have been due as early as August 7th and as late as October 28th). The first installment is an estimated bill and is one-half of the prior year's tax bill. The second installment is based upon the current levy, assessment, equalization, and certificate to limit levy. Changes from the prior year will be reflected in the second installment bill. The tax levy submitted to the county must be approved by the Board of Trustees and reported to the County Clerk on or before the last Tuesday in December for the following collection year. The levy becomes an enforceable lien against the property as of January 1st immediately following the levy year (see also pp.111 - 114).

Taxes may be levied for a variety of purposes or funds. The following table lists the tax categories the College has used and the present status of each.

Tax Category	**Current Rate**	**Maximum Rate**	**Statutory Maximum**
Education Fund	0.1678	0.1750	0.7500
Operation/Maintenance Fund	0.0416	0.0500	0.1000
Audit Fund	0.0004	None	0.0050
Life Safety	0.0000	None	0.0500

Liability/Settlement/Protection Fund	0.0043	None	None
Social Security/Medicare	0.0017	None	None
Bond and Interest Fund	0.00	*	*

*The rate depends on the value of the bond issue; no maximums are imposed.

The Current Rate in the table above is the levy rate from the 1997 tax levy. The Maximum Rate is the highest allowable rate as authorized by referendum within the district. The Statutory Maximum is the highest tax rate permitted by state law. The term "none" means no maximum is imposed. Other applicable tax categories include Building Bonds, Teachers Orders, and Public Building Commission Operation and Maintenance Fund, none of which the College currently uses.

PROPERTY TAX LIMITATIONS

Public Act 89-1, the Property Tax Extension Limitation Act (PTELA), placed a 5.0% limitation on the increase in property tax extensions from 1993 to 1994 (1994 levy collected in 1995) and at the same time froze the equalized assessed valuations (EAV) for one year. The ultimate effect of the freeze was to force levy calculations to use the prior year's EAV; thus the tax levy for levy year 1996 was based on the EAV for 1995 instead of 1996, as was the past practice. For levy year 1995 and beyond, the law limits the increase in property tax extensions to 5.0% *or* the percent increase in the national Consumer Price Index (CPI) for the prior year (not the prior month), whichever is less. For the 1997 levy year, on which the current budget is partly based, the change is measured from December 1995 to December 1996; this change was 3.3%, so the cap for the 1997 levy year is 3.3%; likewise, the CPI for the December 1996 - 1997 period is 1.7%. Therefore, for calculating and testing the 1998 tax levy, which will be acted on by the Board of Trustees in December 1998 and provide revenues for Fiscal Years 1999 and 2000, it is necessary to use the EAV from 1997 and the CPI from December 1997 to verify compliance with applicable tax laws. The Office of the County Clerk, Cook County, automatically reduces the levy if it exceeds the PTELA.

The general effect of PTELA is to limit revenue growth from property taxes to the rate of inflation plus an allowance for new property; however, taxpayers are still allowed to grant additional growth to a taxing district through referendum. The cap applies to the total, or aggregate, extension for a taxing district, so an increase in the tax extension for one fund can be offset by a decrease in the extension for another fund, because the cap applies to the total extension for the receiving district, not to the levy or to the rate. Furthermore, contrary to popular opinion, the cap does not prevent or limit increases on individual tax bills, which can increase from other factors, such as new construction or additions to the property, for example. New additions to the tax base, which are exempted from the cap in the first year, become part of the base the following year; in tax year 1997 this exclusion amounted to just 1.19% of the total EAV. While this discussion provides a reasonable general overview of tax limitation, the law itself is somewhat more complex and should be consulted for a more detailed analysis; such analysis will also specify limitation exceptions and exclusions .

TRUTH IN TAXATION

The Truth in Taxation Act imposes procedural limitations on the District's real estate taxing powers, requiring the District to publish notice and hold a hearing on its intent to adopt an aggregate levy in an amount more than 105% of the preceding year's extension. No amount more than 105% of the amount which has been extended or is estimated to be extended on the final aggregate levy of the preceding year may be extended unless the levy is accompanied by a certification of compliance with the publication and hearing procedures of the Act. The expressed purpose of the Act is to require published disclosure of, and hearing upon, an intention to adopt a levy in excess of the specified levels. Truth in taxation is independent of and unaffected by the property tax extension limitation laws.

The definition of "aggregate levy" under the Act excludes debt service levies, but the Act does require notice to be given regarding debt service levies. Levies made to pay principal and interest on bonds (or lease rentals to Public Building Commissions) cannot be reduced by operation of the Act. Given the very slow growth in the CPI for the last several years, it is unlikely that the truth in taxation provisions will be invoked in the near future.

BOND ISSUE

On December 17, 1991, the College issued $12,000,000 in General Obligation Working Cash Fund Bonds, series 1991, for the purpose of having sufficient cash on hand to meet day to day operating obligations. The working cash bonds were financed by an additional tax levy. Therefore, the bond issue had no financial impact on the operational budget. By statute the College is allowed to issue working cash bonds for up to 75% of operating funds property tax revenues and 75% of the CPPRT allocation. For Fiscal Year 1999 the estimated working cash bond limit would be $19.1 million or 75% of estimated actual revenues of $25.4 million. The bond issue was fully paid as of December 1, 1996. Ending of these payments effected a reduction in the tax levy by the amount for the bond principle and interest payments, which was $3.2 million on the 1995 tax year levy. The College has no plans to issue future working cash bonds.

CASH MANAGEMENT

For the purpose of overall investment of excess funds, the College is governed by the Illinois Public College Act (Chapter 122-101, et seq.) and the statutes governing investment of public funds in the Illinois Revised Statutes (Chapter 85-901, et seq.). The fiduciary responsibility for the investments is entrusted to the College Board of Trustees, which has delegated that function to the Treasurer of the College.

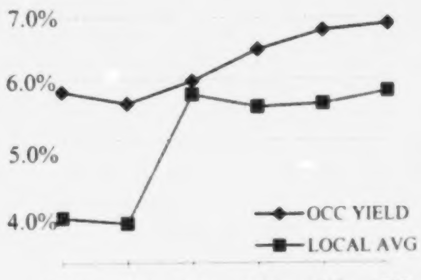
In keeping with existing Board policy, all investments of excess funds are to be made in a prudent, conservative, and secure manner and in accordance with approved guidelines. Designation of depositories of College funds is approved by the Board of Trustees.

In 1998 the College's investments from current funds generated $3,146,436 in investment income. The average investment yield increased from 6.70% in 1997 to 7.40% in 1998. The average rate of return for the Illinois Public Treasurers' Investment Pool rose from 5.25% in 1997 to 5.47% in 1998. During the past year the College's investment mix shifted from US Treasury instruments toward the Treasurer's Pool. The following table summarizes the College's investment position as of June 30, 1998.

Investment Category	**(000)**	**% Total**
US Treasury Bonds, Bills, and Notes	10,825	24.6%
Treasurers' Pool	15,863	36.0%
GNMA Bonds	17,327	39.4%
Total Investments	$ 44,015	100.00%

Investment interest revenues are allocated from the College's investment pool to the various funds based upon each fund's contribution to the investment pool's assets.

The College has enjoyed a relatively successful investment history over the last five years. For Fiscal Year 1997 the College's average yield on investments was one of the highest among all community colleges in the state, according to the Treasury Survey of Chicago Area Community Colleges.



Average Investment Yield

INVESTMENT IN PLANT

Investment in Plant consists of those assets of long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment. A comparison of Investment in Plant values is presented in the following table. The amounts represent actual and estimated original costs of the assets. In accordance with an option for public institutions which follow the AICPA

College and University model for financial reporting, depreciation of general fixed assets is recognized in the College's Investment in Plant Fund. This is not a budgeted fund.

	Cost (000)	Accumulated Depreciation (000)	Net (000)
June 30, 1996	$ 79,870	$ 19,565	$ 60,305
June 30, 1997	83,637	20,548	63,089
Amount of Increase	$ 3,767	$ 983	$ 2,784
% Increase	4.72%	5.02%	4.62%

In Fiscal Year 1998 the College disposed of $2.2 million in obsolete, fully depreciated equipment, microcomputers, and discarded library books.

The College uses the following depreciation schedules:

1. Buildings	50 years
2. Library books	15 years
3. Equipment other than computers	8 years
4. Computers and peripherals	4 years

INSTALLMENT PURCHASE CONTRACT

The District purchased the Niles East site and buildings November 1, 1989, for $5.0 million, plus three years of partial use of the building at no charge to the high school district. The District has a non-interest bearing note with an audited outstanding balance of $500,000 on June 30, 1998, payable to Niles Township High School District No. 219 in a $500,000 installment over the next fiscal year. That remaining payment was made on July 1, 1998, for the Fiscal Year 1999 payment, thus completing the schedule of payments.

INTERIM BORROWINGS

No Tax Anticipation Warrants or Notes have ever been issued.

CONTINGENCY FUNDS

Contingency funds are those expenditures budgeted but not assigned to any direct expenditure category to be used for emergencies or unforeseen expense requirements. A typical reason for accessing these monies might be to cover the cost of additional faculty salaries or laboratory supplies for an instructional discipline in which the enrollment has increased dramatically, as happened, for example, to both chemistry (up 26.0%) and biology (up 49.4%) in Fiscal Year 1993. Contingency funds may not be expensed directly; they are used only by budget transfer to other expenditure categories. This insures that all expenditures are recorded directly in the programs to which they belong and avoids the later problem of having to separate salaries from supplies in order to make accurate budget analyses and financial comparisons. Because budget transfers change the original budgeted amount, budget to budget comparisons of contingency funds have no meaning once the budget transfers have been applied. Typically, only operating funds have contingency funds as part of the budget.

DEBT MANAGEMENT

As indicated by the financial and statistical data, the College continues to meet its responsibilities for sound financial management. All funds are projected to individually show a positive net balance at the end of the fiscal year, and the total of all funds will show an estimated positive net balance of $38.5 million at the end of the fiscal year. (see p. 54).

The Education Fund had previously shown a deficit because of discretionary funds which had been allocated to the Operations and Maintenance (O & M) Fund in order to meet facility development/redevelopment needs. These discretionary funds allocations have now reverted to the Education Fund. Furthermore, the fund balance in the Operations and Maintenance Fund continued to grow because of favorable interest allocations on fund balance investments and certain savings in facility operations. To resolve the unfavorable balance in the Education Fund, $7.25 million was transferred there from the O & M Fund in May 1997, which represented the tuition monies from FY 1993 and 1994, originally allocated to the O & M Fund but not utilized in the College's construction program, and which were not needed for future facilities. The transfer had been discussed with the ICCB and the College's auditors. Thus the FY 97 opening fund balance deficit of $4.84 million was erased.

The total debt obligation for the College consists only of the installment purchase contract, to be finished in FY 1999. By law the College is permitted to incur regular debt up to 2.875% of the district's assessed valuation; at the present time that limit calculates to $331.5 million on an assessed valuation of $11.53 billion, leaving the College's total current debt at 0.15% of limit; with the final payment having been made, the College has no debt. Given the College's excellent financial record, incurring additional debt would constitute no impediment to continued operations or any burden on revenue sources.

Overall, the College shows a very healthy positive net balance for all funds, in spite of recent extraordinary expenditures for new construction and remodeling necessary to meet the educational needs of the district (see also pp. 53, 54).

RISK MANAGEMENT

The College participates in the Illinois Community College Risk Management Consortium, which was established in 1981 by several Chicago area community colleges as a means of reducing the cost of general liability insurance. The Consortium is a public entity risk pool currently operating as a common risk management and insurance program for the member colleges. The main purpose of the Consortium is to jointly self-insure certain risks up to an agreed upon retention limit and to obtain excess catastrophic coverage and stop-loss reinsurance over the selected retention limit. In 1992 the Consortium added Worker's Compensation coverage. In Fiscal Year 1998 the College paid $349,559 to the Consortium for property, liability, and Worker's Compensation protection and received dividends of $69,787 due to favorable worker's compensation expenditures in 1994. Since the Consortium requests initial payments to cover substantially any losses to be incurred for that policy year, the College anticipates no future liabilities for incurred losses.

The College further self-insures against risk with modest deductibles on its various insurance coverages. These deductibles are sufficiently high to reduce insurance costs and low enough to pose no risk to the College's financial health.

The College also maintains a comprehensive self-insurance plan using a third party administrator as an option for employee health coverage.

OTHER FINANCIAL INFORMATION

Management of the College is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the College are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Each year, including the fiscal year ended June 30, 1997, the College receives a letter from an independent certified public accountant that there were no instances of material weakness in the internal control structure or violation of applicable laws or regulations noted during the audit. In addition, recommendations for improvement of internal control are suggested.

FINANCIAL REPORTING

State statutes require an annual audit of the College's financial operations by independent certified public accountants. The accounting firm of Arthur Andersen LLP has been selected for this purpose by the College's Board of Trustees. The auditors' report on the most recent financial statements and schedules is unqualified and is included in the financial section of the Comprehensive Annual Financial Report for the year ending June 30, 1997.

Additionally, each college is required to publish a financial statement, in a form prescribed by the Illinois Community College Board, in a newspaper of general circulation in the district prior to November 15 of each year. This statement contains pertinent financial data, including tax rates and extensions, assessed valuation, bonded debt, and summaries of revenues and expenditures supported by tax funds.

As an additional service to the district residents, the College publishes the presentation budget. This document includes financial summaries, comparative analyses, and statistical information relating to the College and its educational and financial operations.

The College also publishes the Annual Report to the Community, which contains a summary of the College operations and activities during the past year. It contains, also, limited summary financial information. This report most closely corresponds to a corporate annual report with an additional emphasis on financial activities.

EMPLOYEE RELATIONS

The District has three union affiliations with four bargaining units. The Illinois Education Association - National Education Association (IEA-NEA) represents the full-time faculty with a four year contract which expires in 2002. The IEA-NEA also represents the adjunct faculty who teach six credit hours or more with a contract which expires in 1999. The Illinois Federation of Teachers - American Federation of Teachers (IFT-AFT) represents the bargaining unit classified staff with a four-year contract which expires in 1999. The public safety officers are represented by the Fraternal Order of Police with a contract which expires in 1999.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

CAPITAL RESOURCE REQUIREMENT PLANS

In Fiscal Year 1991 Oakton Community College hired educational and architectural consultants to review the physical needs of the College for the next ten years. This review included a physical inspection of the newly purchased Ray Hartstein Campus in Skokie. The consultants reviewed Oakton's space needs in relationship to its recent growth, growth projections, mission to serve the educational needs of the residents within the district, and projected long term facility needs.

The educational consultant reviewed Oakton's needs with the Board of Trustees, administrators, faculty, staff, students, and community members. During the same period the architectural and engineering consultants reviewed the condition of the Ray Hartstein Campus. Based upon their reports and recommendations, the Board of Trustees and the administration decided to add 70,000 square feet of space to the Des Plaines Campus and to replace the existing facility in Skokie with a new 133,000 square foot facility, with the first priority the Ray Hartstein Campus in Skokie.

By the end of Fiscal Year 1995 the College had completed the construction, begun in Fiscal Year 1994, of the new wing at the Des Plaines Campus and the Phase I construction of the Ray Hartstein Campus. Yet to be completed are certain remodeling plans for the Des Plaines Campus and additional construction at the Ray Hartstein Campus, both of which were included in the original consultants' recommendations.

Project 97-1. Following the completion of the new facilities construction at the Des Plaines Campus, space is now available to expand and remodel the library as well as a variety of other spaces in the original Phase I and Phase II construction. Key to the remodeling is the expansion of the library, which is now 12,994 net assignable square feet (NASF) and will grow to 20,645 NASF.

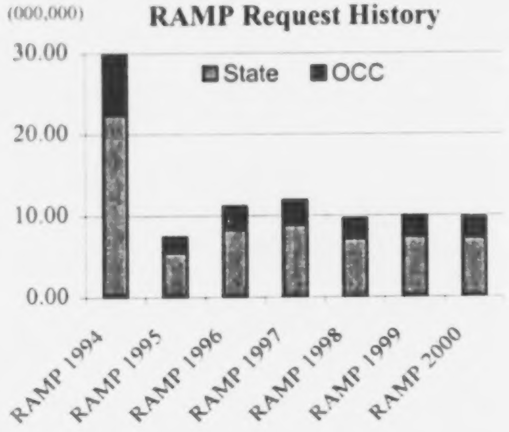
Instructional Support Services, previously spread across non-contiguous rooms, was consolidated into a central location, enhancing staff efficiency and affording better services to students. Another change included new offices for Instructional Technology, which was located in a corner of the library area. The Alliance for Lifelong Learning also has additional and remodeled office space.

The Alliance and Instructional Technology portions of Project 97-1 were completed during FY 1998. The Instructional Support Services remodeling was completed just after the beginning of FY 1999; the Library remodeling will be finished in November of FY 1999.

Project 2000-1. This project includes the construction of additional classrooms, laboratories, and student, and office spaces at the Ray Hartstein Campus, adding approximately 20,850 NASF (33,909 gross square feet) to that recently completed facility. The present plan would add 3,000 NASF classroom space and 15,600 NASF of wet and dry laboratory space to the instructional capabilities of the campus. The plan also calls for an additional 2,250 NASF of office space, primarily for faculty offices.

FUNDING

The Resource Allocation Management Plan 1998 (RAMP 98), submitted to the ICCB in July 1996, requested $7.20 million with a College contribution of $2.40 million to fund the Phase II addition at the Ray Hartstein Campus. RAMP 99, submitted to the ICCB in August 1997, requested $7.43 million with a College contribution of $2.48 million to fund the Phase II addition at the Ray Hartstein Campus. RAMP 2000, submitted to the ICCB in July 1998, requested $7.30 million with a College contribution of $2.43 million to fund the Phase II addition at the Ray Hartstein Campus. The RAMP document serves as the primary capital expense request to the ICCB, which must then juggle its limited capital resources to provide assistance throughout the state. The state's financial position with respect to capital financing is uncertain at present, and it is unlikely that much, if any, assistance will be forthcoming. However, that approval is unimportant for Oakton because on the list of projects submitted to the ICCB, Oakton's request was ranked close to last, not passed on by the IBHE recommendation, and not included in the Governor's request for FY 1999.



A prudent course of action has dictated that the College plan for executing the critically needed remodeling and expansion programs entirely with internal funding, without reliance on any state resources, and this was accomplished in the recently completed construction and remodeling projects. The Des Plaines project is necessary for the improvement of educational and student services and will be completed during the current fiscal year. Sufficient reserves in the Operations and Maintenance Fund permit a fund transfer of $1.0 million to the Operations and Maintenance Fund (Restricted) for the anticipated costs necessary to complete and furnish the remodeled areas. That amount has been budgeted in the current fiscal year.

The continued expansion of the Ray Hartstein Campus Phase II facilities is necessary and desirable but will not be functionally debilitating to the instructional programs if it is delayed. Other financial priorities, such as stabilizing the College's fund balances, debt reduction, and upgrading and enhancing the College's instructional and administrative computer systems have been deemed to have a greater requirement for the College's limited resources at the present time. However, Oakton would be prepared to proceed with the capital expansion if the state does approve its portion of the project funding requirements in a future fiscal year; funding without state assistance is simply not practical and would not receive Trustee approval at this time.

A breakdown of the Ray Hartstein Campus project financing is reflected in the following table.

Project Code	Description	State Contribution (000)	Local Contribution (000)	Total (000)
2000-1	Addition at Ray Hartstein Campus	Not approved for funding		
	Buildings, Structures	$ 5,573	$ 1,858	$ 7,431
	Equipment	675	225	900
	Utilities	225	75	300
	Site Improvements	450	150	600
	Planning	376	125	501
	TOTAL EXPENDITURES	7,299	2,433	9,732

The amounts listed include all ancillary costs, such as utility connections and landscaping.

IMPACT OF CAPITAL SPENDING

The impact of the capital program began to have its effect in Fiscal Year 1995 as the newly completed facilities were gradually put to use; the partial year use had the effect of easing the costs into the College's expenditures. Additional costs included housekeeping increases and an increase in utility costs due not only to the new facilities but also to the unusual winter weather the area experienced. The new facilities undoubtedly were at least partially responsible for the increase in enrollment the College enjoyed during Fiscal Year 1996 with a revenue increase which more than offset the increased costs of operation. For the remodeling projects, since there is no net increase in space, associated costs should not increase. An improved library space will allow additional purchases of books and related materials, but these purchases will likely be phased in over several years and/or funded by alternate sources such as the Oakton Community College Foundation.

Should additional facilities be added to the Ray Hartstein Campus, associated costs for housekeeping, general services, and utilities will increase but less than in proportion to the square footage added. The most significant changes will likely come from improved opportunities for greater services to students, and additional classes expanded programs which will add revenues. Faculty and supplies costs will rise in proportion to the number and types of classes and sections added, although increases will be tempered somewhat as some class offerings shift from one site to the other. Direct service costs will increase but not significantly since current staffing levels will be sufficient to handle increased services for some time to come.

Another factor in the facilities costs is the effect of inflation on delayed projects. Even though the scope of the RHC addition is unchanged, the anticipated cost of the project has remained essentially the same as last year due to markedly lower inflation estimates in the cost projections. Over a longer term, construction costs can be expected to increase. At some point instructional necessity, either in the form of significant enrollment growth or the educational needs and desires of the district community, may collide with financial reality, and decisions on enhancing the Ray Hartstein Campus will become much more difficult.

FUTURE PLANNING/OUTLOOK

The college understands that facilities planning is a continuous process, constantly reassessing the educational needs of the district residents and then moving to meet those needs. The recently completed projects have sufficiently enhanced the College's capabilities for the near future, as enrollment improvements at the Ray Hartstein Campus clearly demonstrate. However, as the educational programs of the College change to meet the new challenges in fulfilling district residents' educational needs and goals, some additional changes may be necessary. For example, with the recent state and national emphasis on job training, it may be necessary to add laboratories for occupational training in areas such as welding, manufacturing, or dental services.

The glamour, excitement, and newness of construction projects is only a part of the capital equation, however. Responsible management plans for the inevitable major maintenance tasks which arise, such as periodic carpet replacement in high traffic areas, repair and resurfacing of parking and driveway areas, cleaning and rehabilitation of the retention pond, and roof maintenance and repair, to name a few. And even new structures will require preventative maintenance to insure and extend the building's useful life and maintain compliance with building and safety codes for public structures. The combination of additional facilities and aging structures and systems will serve to increase capital maintenance costs for the future; normal funding will support these financial requirements. Of course, these estimates may change significantly as legal and perceived requirements change, the passing of the Americans with Disabilities Act (ADA) being a case in point.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Financial Outlook

GENERAL

The current general financial situation can best be described as challenging. Local taxpayers have voiced real concerns about the level of taxation, particularly in the matter of property taxes and the distribution of the taxes collected, especially as it relates to education. The possibility of a General Assembly mandated permanent tax cap on property taxes in Cook County has come to pass in the form of Public Act 89-1, severely limiting revenue growth in this area. Interest rates have continued to decline for the last two years as the economy remains robust; College reserves, which changed little from last year, are projected to decline slightly, resulting in slightly lower investment revenues. Questionable economic situations, driven either by economic or employment considerations, have traditionally brought increased enrollments to community colleges as district residents return to school to improve existing skills or to learn new skills for new career paths; however, the favorable economy over the past years coincides with corresponding drops in enrollments. from Fiscal Year 1994 levels.

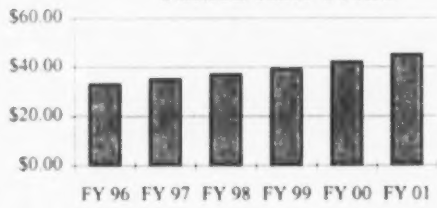
ASSUMPTIONS FOR LOCAL PLANNING AND BUDGETING

REVENUES

STUDENT TUITION AND FEES

The Board of Trustees has indicated a preference for students to continue to share the costs of their education but is concerned about the possible effects continued tuition increases will have on enrollments. In December 1997, the Board approved additional tuition increases to $39.00 for FY 1999, $42.00 for FY 2000, and $45.00 for FY 2001. The College's FY 1999 tuition is still one of the lowest in the state, based on the latest available data (only six colleges have FY 1998 tuition rates lower than Oakton's FY 1999 rate, five in southernmost Illinois; Prairie State at $53.00 is the highest; 27 colleges have tuition rates of $40.00 per credit hour or higher (up from 18 in FY 97); seven (up from four) colleges have tuition plus average fee rates over $50.00 per credit hour; and the local area average, excluding Oakton, is $48.44 per credit hour, more than $10.00 higher than the College's FY 1998 tuition/fee average). Even with the recent tuition increase, students will still contribute only 19.38% (down from 21.15%) of operating funds revenues and only 17.46% (up from 17.10%) of total revenues for Fiscal Year 1999. By comparison, the Fiscal Year 1997 (the latest available comprehensive

Tuition Rate Trend



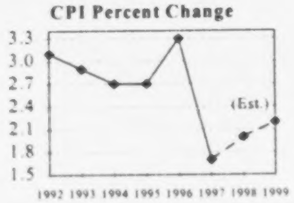
data) audited state average student tuition and fees contribution to operating funds revenues was 27.33% (down from 28.32%), the local area average was 28.56%, and Oakton trailed at 21.05%. The reduced tuition rate for senior citizens has no significant impact on enrollment revenues. (see pp. 60, 110).

INVESTMENT REVENUES

The investment markets, from which the College derives a small portion of its total revenues (6.07%), will likely show slightly lower yields for some time to come, with a corresponding decrease in revenue. As the general economy has improved and jobs added to the job market, the Federal Reserve Board (FRB) had been cautiously manipulating interest rates to control inflation and growth in the economy. Even the slightest lessening of economic health may prod the FRB to lower interest rates, which would cut the College's potential for yield. Although the construction on both campuses has been completed, the remodeling for the library and associated services as well as future technology requirements may have a minor impact on the investment revenues by reducing the investment pool as the College finances these activities. Barring any radical changes in economic conditions, the importance of investment revenues to the College will remain basically unchanged for the foreseeable future.

PROPERTY TAXES

There will be a slight increase in operating revenues from local property taxes for the current year, due primarily to a modest increase in the levy as it is affected by the tax cap, Public Act 89-1. The amount of tax revenue which could be collected by taxing bodies in 1995 was effectively frozen as levies were to be extended at the previous year's assessed valuation levels regardless of the rate generated by the levy. For Oakton, the total amount increased slightly because the levy amount to retire the bond issue increased. The valuation of the property in the District was reassessed during the 1992 tax year and assessed valuations increased approximately 17.67% only to be frozen for one year after that. The 1995 reassessment increase was 10.09%. The combined impact of the reassessments and the tax cap was that the effective tax rate for the district decreased but revenues rose only at the limits of the cap. For the 1998 levy year (December 1998), the tax levy cap is estimated to limit revenue growth to 1.7%, discounting the effects which new and recovered properties will have. (see p. 113).



Public Act 89-1, which effectively placed a cap on the tax extensions (and not the rates), is having a significant effect on property tax revenues for the district. Tax revenues can increase only by the amount of the national (not local) Consumer Price Index (CPI) increase, which for levy year 1997 was 3.3% and for 1998 will be 1.7%. Other sources of revenue will be needed to compensate for additional expenditures required by contractual personnel costs, program improvement and expansion, the impact of technology costs,

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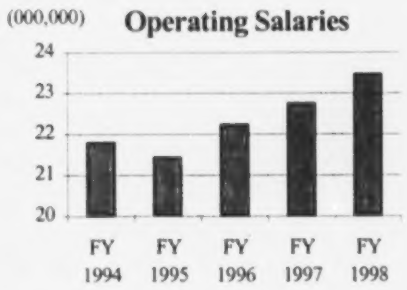
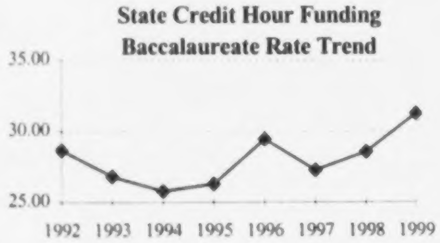
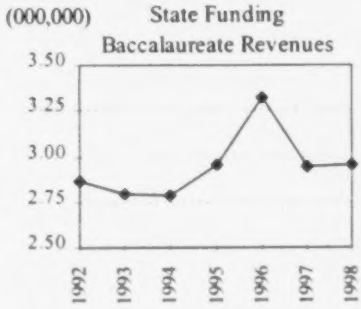
and greater service to the community through the community colleges. While economies of operation can assist in balancing the budget, the College will have to explore developing additional sources of revenue in order to accommodate the limitations imposed by property tax reform, especially since local government revenues will account for 61.30% of the College's total operating revenues. There is currently little reason to suppose that the CPI will deviate significantly from its history for the near term. Even if the CPI does rise significantly, which is quite unlikely in the current economic climate, the absolute cap of 5.0% in PA 89-1 would take effect. (see pp. 25, 113 - 114).



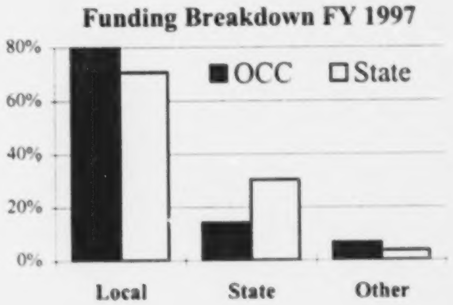
STATE CONTRIBUTIONS

The most significant unknown in the revenue equation is the state contribution, dependent as it is upon the perceptions and attitudes of the politicians. On the one hand, education has become an important issue in enabling people to qualify for many of the jobs in an increasingly technical and service-oriented business climate; but more education costs more money and taxpayers are not particularly anxious to increase their contributions to governmental bodies. The Governor's 1997 proposals for restructuring state education funding met with particular resistance in the General Assembly as each faction maneuvered to court public favor; in the end there was no funding reform and, with an election on the horizon and potential candidates already posturing for a favorable position balancing educational funding needs with fiscal conservatism, reform is unlikely soon. The FY 1999 baccalaureate funding rate, for example, was up 4.73%, but that rate is still less than the FY 1990 rate and only 10.82% higher than the FY 1981 rate. Although reimbursable enrollment has fallen since its high in FY 1994, the state reimbursement rates increased sufficiently to give the College a 6.8% increase in credit hour grant revenues for FY 1998. But the FY 1997 credit hours slumped just enough that even an overall increase in grant rates still resulted in a decrease of almost $78,000 in revenues for FY 1999. Reimbursable credit hours for FY 1998 decreased again (–3.26%), so credit hour grants in the future will likely show little growth if present trends continue.





Because other state grants have continued modest growth and additional monies were added in FY 1998 for deferred maintenance funding and in FY 1999 for staff technical skills enhancement, performance-based initiative, and square footage, overall state contributions increased by 2.24% for the current year. However, credit hour grants account for 83.37% of the College's total revenues from the state, so the impact of enrollment-based funding is significant. At the current budgeted rate, the state provides only 13.56% of operating funds revenues, down from 24.53% in Fiscal Year 1987. The audited average among all community colleges in Fiscal Year 1997 was 23.32%, approximately double Oakton's audited entitlements of 11.93%. State funding for operating expenditures may continue to shrink relative to other funding resources regardless of enrollment trends during the funding period. Given the erratic pattern of credit hour grant rates during the last ten years, state entitlements will remain at best uncertain as the grant rates fluctuate and educational funding emphasis at the state level changes. The state has occasionally been behind in payments due; thus, the state's financial condition and its ability to maintain funding must be considered uncertain. Because of these factors, planning tends to show cautionary reliance on state resources (see pp. 103 - 106).



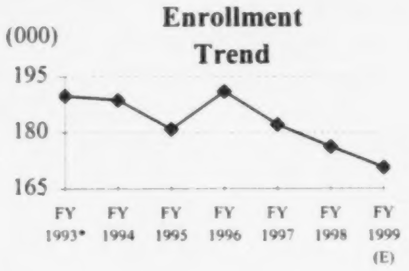
FEDERAL FUNDING

The current debate in Congress about the role of the federal government in funding a variety of programs, from aid to educational initiatives such as Department of Education Co-op programs to loan and grant programs such as Pell grants, leaves financial planners with reservations about these funding sources as well. Students depend upon these federal resources to assist them in continuing their educational objectives and may be unable to continue if these financial programs stop or are significantly altered; this, in turn, would affect the College's enrollment and revenues. Conversely, initiatives regarding welfare reform and the role of education in helping people to break away from the welfare cycles could have a significantly positive effect on the College's educational programs and revenues. It is unlikely that additional entitlements would affect operating revenues since federal grants frequently are for specific programs and would be accounted for in the Restricted Purposes Fund; the effect on operating revenues would probably be indirect, such as providing loans or tuition waivers/grants to students. It is quite possible that the dollars will follow the rhetoric and budget assumptions show some growth in Federal support.

Further complicating the federal picture are the recently enacted educational tax provisions. The available programs are overlapping and can be confusing to the student-citizen. These tax code changes are too new to have had any influence on student populations as of yet, but it is possible that enrollments might grow because students may perceive that the net cost of education is decreasing.

ENROLLMENT

The effect of enrollment fluctuation, of course, is the pivotal link between revenues and expenditures. Increased enrollment improves student tuition and fee revenues and may contribute toward stabilizing state credit hour grant revenues if, as discussed above, these rates fall. However, more students mean additional costs - for faculty salaries and benefits, for laboratory supplies and equipment, and for service and maintenance, for example. Even with the new college facilities, enrollment increases will be limited by available classrooms, particularly in lab science, manufacturing science, and computer-related classes, although this limitation is much less critical than it was several years ago and the College is continuing to improve its laboratory facilities for both hard sciences and computer classes. Current classroom spaces are generally filled between 8:00AM and 1:00PM and between 6:00PM and 10:00PM. Attempts to schedule more classes in the afternoons, when classroom space is not so crowded, have been largely unsuccessful but the effort continues; jobs and other commitments appear to exert a primary demand on students' time during this period. Weekend classes have had some appeal to students and initiatives to improve weekend college enrollments have had limited success, but many classes are not suited for weekend scheduling. The consensus is that enrollment will remain flat or average small decreases for the next few years, and the present budget was constructed generally on that basis. Early enrollment figures for Fall semester Fiscal Year 1999 show a decrease of -2.98% headcount over the previous corresponding period, in spite of a variety of special initiatives to attract and retain students.



The effects of the changing economic base are continuing to be felt. Many companies have position vacancies but cannot find qualified employees, that is to say, those with the education and training to perform the job's duties, even discounting experience factors. Computer application familiarity, for example, is frequently seen by employers as a required skill, just as the ability to punch numbers on a Burroughs adding machine was an essential workplace skill for many positions in the decade of the '50s. While there will always be a need for a skilled precision machinist to build one-off parts on an engine lathe, increasingly the need is for the machinist who has both the mechanical skills to set up the tooling correctly *and* the computer skills to operate and troubleshoot the CNC controlling computers for a production lathe. Furthermore, these are no longer just apprentice skills to be learned on the shop floor; today's applicant needs the mechanical skills as well as the thinking skills necessary for effective shop operations. The community colleges can be perfectly positioned to provide these kinds of skills to future workforces. Business-college partnerships can help to defray the sometimes staggering program start-up costs; these same partnerships can provide a continuing parade of students who add to the enrollment totals as well as enhance the workforce.

It should be noted that the community colleges, unlike many other higher educational institutions, generally have open-ended enrollment. This means that enrollment can increase as much as the facilities and resources will allow rather than being limited by enrollment quotas or, for example, Freshman class size. This has a significant impact on budgeting approaches. In the latter case, a known number of students to be admitted (the quota) will produce a given revenue base in tuition and fees and require reasonably definable expenditures for instruction and support, all of which can be predicted with a fair degree of accuracy. Open-ended enrollment policies, on the other hand, require that planners make a reasonable estimate of possible enrollment levels and then plan on that basis of uncertainty. (It is unusual for enrollments to vary wildly from the historical trend, but it can happen. When Evanston was annexed to Oakton's district, for example, enrollment jumped an average nine percent a year for two years before settling back to a more normal 3.5% increase per year for the next few years.) Inevitably, then, current and past year actual requirements for supporting a given student population will be prime determinants in forecasting future requirements, with allowances for limited variances, rather than working from a known future student base. (see pp. 103, 107).

OTHER

Performance Based Funding is an ICCB-sponsored initiative pilot to test the efficacy of basing a portion of the funding community colleges receive on how well they meet certain performance goals. Currently thirty states use performance measures in the state budget process, either directly or indirectly. A pilot program has been recommended and approved for the FY 1999 budget with colleges capable of earning a percentage of additional funding based on the total ICCB allocation to the college in the prior year. Colleges will have the flexibility to use these funds as discretionary monies, so their use will be unrestricted and may change from year to year. The pilot will initially measure five areas of achievement: student satisfaction; student educational advancement; student success in employment/continued pursuit of education; transfer rate; and workforce, technology, or responsiveness to local needs. This represents a $26,002, or 0.4026%, addition to revenues for FY 1999 for Oakton. The ICCB has absorbed most of the administrative overburden for data collection for the pilot, so the initial cost impact to the colleges will be minimal. While not a substantial sum, any additional sources of revenue are welcome.

The ICCB is investigating the possible modification of the current system of inter-district chargebacks. Chargebacks are the supplementary tuition fees charged back to an out-of-district student's home community college when that student enrolls for a program or course of study not available in the home institution. Currently each college establishes a local chargeback fee in accordance with state-mandated calculations based on adjusted qualified expenditures and certified credit hours. For Oakton the chargeback rate for FY

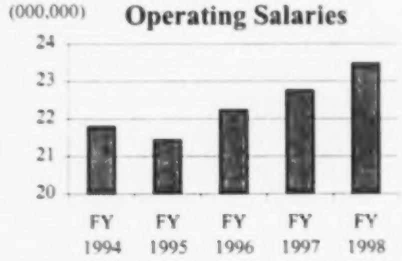
1999 is $144.70 per credit hour, up $1.92 from the prior year. The proposal would reduce charges for certain state-wide or regional programs and provide state supplemental funding to the colleges. These changes will likely have no significant impact on the Oakton's operations since the applicable FY 1997 revenues and expenditures represent only 0.23% and 0.59% respectively of Education Fund finances. However, the college which positions itself with desirable programs and courses and which offers attractive tuition and financial arrangements could well see a substantial increase in enrollments as students migrate from one college district to another.

EXPENDITURES

While revenue planning involves estimating the course of external factors, expenditure planning involves controlling internal factors as well as external factors. Guidelines developed by the Board of Trustees and implemented by the President's Council were reasonably direct. Staffing was permitted to increase only to the extent that it was required to support the information technology initiatives and other critical program needs. With contracts in place for faculty and staff, enrollment projections would be the only significant variable affecting salaries. Every effort must be made to limit other increases in expenditures such as supplies and travel. Capital equipment expenditures were permitted to increase to the extent required to support new facilities and to implement the College's modernization programs in the computer fields. Commitment to Excellence expenditures were limited to those initiatives which represented extraordinary requirements or tested new programs and ideas; a few continuing Excellence initiatives were incorporated into the regular budget as approved permanent budgetary increases.

PERSONNEL COSTS

With the completion of contract negotiations in the prior year for faculty, salary and benefits costs, fixed by contract, can be projected with some certainty through FY 2002. An attractive retirement package for full-time faculty will be offset by lower salaries for replacement personnel, and there is some indication that retirements will increase for the next few years, resulting in fairly stable total full-time faculty costs for the life of the current contract. More problematic will be the classified staff, part-time faculty, and public safety salaries; contracts for all of these employee groups expire at the end of FY 1999. For overall budget salary planning and projections, increases may well fall within the range of previous contract settlements, but that certainly is little more than a planning speculation at this time. The overall cost of health benefits has continued to rise over the last few years and will probably continue to increase, possibly significantly, for some time to come. The College's portion of the benefits cost, however, was limited contractually to no increase for Fiscal Year 1996 and four to five percent over the



following contract years; covered employees must pick up the remainder of the program cost increases. Here again, negotiations may have a decided effect on the College's contractual contributions. An additional uncertainty is the debate within the Federal and state governments on a variety of health care reforms; the impact on existing health and retirement plans may be significant, especially if costs are shifted to the states. Overall personnel costs for the future can also partly be controlled by limiting staffing levels while still maintaining an appropriate level of services.

SUPPORT AND SUPPLY COSTS

Costs of supplies, materials, and contractual services will also increase, generally in line with inflation, although some areas, such as paper and printing costs, may show unusually high increases, as they did during Fiscal Year 1995 and again in Fiscal Year 1996. Recurring expenditures for software upgrades and new computer programs to support the educational needs of the community will continue, particularly as the College proceeds with the transitions to client-server computing environments and to operating system changes. Greater efficiencies in internal operations and curtailing some non-critical activities will help to ease the financial stresses in these cost areas. Greater use of technology, such as using e-mail for messaging and internal communications instead of paper, and careful use of resources will assist in cost control as well.

EQUIPMENT

Education in the age of technology requires the equipment necessary to give students the technical background and training which will be the basis for current and future jobs. Rapid advances in hardware and software development will force educational programs to upgrade their equipment in order to keep students current with workplace technologies and practices. The ordinary increases may be tempered somewhat by significantly lower prices for computers and high technology equipment, brought about by increased competition, innovation, and productivity gains in these industries, but continuing changes in software, especially, will require additional expenditures in the supplies category. A case in point is the lower prices for memory, both RAM and hard drives, which were specified in the computers planned for Fiscal Year 1998 replacement programs. The College has specified a four to five year replacement cycle for computers and related equipment; new equipment will go primarily to instructional programs and selected critical administrative systems. Where practical, older equipment will continue to be used without upgrading.

COST CONTAINMENT

Several years ago the College initiated the Value Improvement Through Productivity (VIP) program. The objective is to explore college-wide efficiency measures while also maintaining and enhancing quality education. The College needs to respond to economic efficiency issues by pursuing selective cost containment measures which can be implemented without in any way diminishing the quality of education provided by the College. The philosophy of saving money is encouraged throughout the institution by building awareness that effective cost savings frequently come from the compilation of a number of small savings as well as from large savings. Typical initiatives include greater use of e-mail for distribution of messages/information throughout the College, reducing the number of copies of forms, using electronic requisitioning to eliminate separate purchase order requisitions and forms, encouraging the use of direct deposit for payrolls, and consolidating some operations and processes. Some savings and productivity gains can be realized by the College's computer recycling programs, whereby older computers in the instructional labs are re-used in offices throughout the College where the need for state-of-the-art computers is not a critical necessity.

OUTLOOK

Given the present uncertain economic environment and unresolved initiatives in government, the College's financial outlook remains challenging. Revenues show a modest relative budget increase for the current year but there is no certainty that they will increase significantly in the following years. The best estimate is that revenues will show no substantial increase for Fiscal Year 2000 and beyond other than those already discussed. The property tax extension limitation required by Public Act 89-1 places a severe limit on tax revenue increases, and the mood of the voting public is such that a referendum to increase taxes beyond the cap or the locally approved referendum limit is unlikely. The state contribution position to community college education still remains unclear as well, given that current credit hour grant rate funding levels are generally not much different than those for Fiscal Year 1987 (the increases in real dollars being attributable partly to enrollment increases). The best one can hope for is that funding levels increase sufficiently to cover any enrollment decreases and leave total state revenues at least comparable to the current Fiscal Year. Only increases in student tuition and fees and a sizable increase in private funding would remain as viable sources of revenue to pick up the slack, clearly a singularly difficult position for both the College and the students. Although the students, in the past, have generally been supportive of the College's modest increases in tuition and fees and will likely continue to support reasonable increases, uncontrolled increases could quickly bring the College to the point of diminishing returns in terms of enrollment, in spite of its position as one of the least expensive community colleges in the entire state. Private funding and cooperative agreements can be a viable source of revenue generation, particularly if there is some success in nurturing education-business partnerships, but these sources can be difficult to initiate, cultivate, and maintain. And given the current debates in Congress over federal programs, funding from that source can only be considered questionable.

The prudent course of action, therefore, dictates that every effort be made to control expenses while still maintaining the quality of education, technological foresight, and responsiveness to community educational needs which has so far in the life of the College characterized the educational programs and service to the community. Only continued responsible fiscal planning and control at all levels and a strong effort to develop and maintain alternative funding sources will allow the College to maintain its healthy financial posture.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Budget Procedures

Making the Budget

The budgeting process actually begins years before the first number is ever set to paper as the Board of Trustees and the President's Council discuss possible plans for the future of the College, its goals and directions. These goals and priorities are most evident in the Program Review reports and the Resource Allocation Management Plan (RAMP) that the College prepares and sends to the ICCB on an annual basis. Program Review is a process of self-evaluation which critically analyzes all of the programs of the College on a cyclical basis. RAMP is the basic planning document for capital expansion and is used by the ICCB for developing capital requests as part of the ICCB budget request to the Illinois Board of Higher Education and the state for funding. Long range planning, however, is a continuous process which takes place at the various management levels of the College and involves administrators, faculty, and staff in a coordinated effort to constantly improve the College's ability to best serve the residents of the District. Financial information at this point is barely speculative. It is ultimately the Board of Trustees, operating through the President's Council, which sets the final guidelines necessary for the preparation of the budget. Responsibility for insuring that the process is completed properly and in a timely manner has been delegated to the Vice President for Business and Finance.

The task of actually preparing the final budget document falls to the Budget Office, an office of the Vice President for Business and Finance. In addition to preparing financial portions of state-required reports, the unit cost report, tax levy documents and resolutions for Board approval, and other budget-related financial and credit hour grant documents, the Budget Office serves as a focal point for activities related to establishing the new budget for the coming fiscal year. These activities include, for example, coordinating controllable expense requests, publishing various budget documents, performing the financial studies necessary to determine appropriate non-controllable expense allocations, and compiling all of the disparate parts into a unified budget document for presentation to the Board of Trustees, the College, and the residents of the District.

The process of putting the numbers onto the paper begins in the fall with a memo to all administrators which establishes the schedule and due dates for budget submissions. The President's Council, in conjunction with the other administrators, and at the direction of the Board, establishes the general allocations of available resources and the general expenditure determinations necessary to meet the specific educational goals of the College. The Budget Office coordinates the activities of the schedule and prepares a preliminary budget which the Vice President for Business and Finance presents to the Board in early May for review, comments, and suggestions. Final changes, revisions, and corrections are then made to the budget document. At least thirty days before the final budget is approved by the Board, the Budget Office publishes the legal budget and makes it available for public inspection, as required by state law. Traditionally, the Board of Trustees approves the final budget at its June meeting, so a continuing resolution is not required.

Oakton uses a modified centralized form of budget procedure in which some portions of the budget are predetermined and other portions are set by the responsible administrator in consultation with his/her faculty and staff, all within certain guidelines established by the Board of Trustees and the President's Council (i.e., general supplies may not increase unless compensated by a decrease in some other controllable area). This procedural organization allows the College to carefully monitor and direct the budget process while still allowing administrators the control and authority they need to best develop their programs and functions in a manner consistent with the overall mission and needs of the College. Coordination of budget activities is essential and is accomplished through regular and special management meetings at all administrative levels.

Consequently, all revenue projections are established through studies done by the Budget Office, and are based upon enrollment projections, state credit hour grant funding levels, tax levies, and other applicable information. Expenses are finalized in several different ways. Certain expenses are considered controllable, which means that, within limits, each administrator has the ability to control the level of expenditures, such as contractual services, printing costs, and travel expenses. Non-controllable expenditures, not generally subject to unilateral change by the administrator, include salaries (which are set contractually), benefits costs, and other charges established on a pro-rata or college-wide basis. Controllable expenditures are integrated into the budget through the balance-of-budget requests submitted by the area administrators after review by the appropriate vice president. Expenditure levels are then reviewed again as a whole by the vice presidents to insure that the requests meet guidelines previously established. Non-controllable expenditures are integrated into the budget based upon financial and statistical studies which generally conform to previously defined limits and guidelines.

Four categories of expenditures are handled separately: personnel, remodeling, capital equipment, and Commitment to Excellence. Each of these general areas is budgeted individually and then integrated into the final budget document. The process is best illustrated by examining the procedures used for determining capital equipment expenditure levels. All administrators are asked to submit requests for capital equipment, which is defined loosely as items which cost more than $500.00, have a useful life of at least four years, and which would not normally be procured through the supplies and materials budget category (software, for example, regardless of price, is considered a supply item). Requests are submitted electronically to the Budget Office, which assembles a master request list. The President's Council, working with the other administrators, approves final equipment determinations. After the Board of Trustees gives preliminary approval to the level of equipment funding, the Budget Office prepares a final capital equipment request list which serves as the basis for individual equipment purchases in the new fiscal year and as authority for integrating capital equipment funds into the final budget. The process requires difficult choices because there are simply never enough resources to satisfy every program's needs and desires. Staffing requests and Initiatives for Excellence requests are handled similarly. Remodeling requests are evaluated on a continuing basis throughout the year and integrated into the budget without a separate listing being published.

As a final step in the process, the proposed detailed and legal budgets are distributed throughout the College and to appropriate locations throughout the District, particularly public libraries. Once approved by the Board, copies of the legal budget are also sent to the ICCB and the county clerk's office in conformance with state law.

Public Participation

The College is a public entity, substantially financed by funds from taxpayers, both from the local district and from the state. As such, the College has a responsibility to communicate with the residents of the District. This is accomplished, in part, by publication of financial documents such as the Comprehensive Annual Financial Report and the annual budget and by publication in local area newspapers of financial events and pending decisions of public importance. Public participation is welcomed at meetings of the Board of Trustees.

At least thirty days prior to the time the Board takes action on the budget, a notice is placed in local newspapers covering the District, noting the preparation of the legal budget and its availability and setting the time and location of the scheduled meeting to consider its approval. Residents are always invited to comment on financial matters by speaking at Board meetings or by contacting the members of the Board. During the approval process at the Board meeting, time is allotted for public comment and discussion concerning the proposed budget.

Oakton officials are occasionally asked to address various groups and meetings in the District on matters which concern the College's financial plans and the impact of those plans on local residents and businesses. This open communication helps to assure that interested District residents are kept informed of the College's progress in meeting its educational and financial goals. It also assists in keeping the College informed of the needs and concerns of District residents.

Changing the Budget

It is rare when a budget is constructed with such intuition, foresight, and uncanny luck that it does not need to be changed. All budgets must be planned to allow for changes in revenue and expenditure levels or shifts in resource requirements between line items. For example, faculty salaries are budgeted based in large part upon previous teaching loads and upon projected program enrollments. If a program suddenly becomes more popular and enrollment increases substantially, it will be necessary to schedule more faculty resources to cover the increased loads. Excess funds in one program may be reassigned to cover the shortfall in the other program. Perhaps, as another example, labor negotiations are not finished and salary issues have not been decided. A prudent financial manager would not assume that there will be no raises simply because the issue is undecided. Careful management dictates that a reserve be set aside to cover possible salary increases, usually budgeted in some type of contingency account. When the actual raises have been determined, the contingency funds can be transferred to the appropriate salary accounts.

Accounting controls depend, in part, upon monitoring spending levels against budget levels. Monies budgeted for one purpose should not be spent for another; that is to say, faculty should not be paid from equipment accounts. Spending in some accounts may stop unnecessarily only because funds are not budgeted sufficiently in those accounts or because extenuating circumstances arise, such as a major piece of vital equipment needing replacement. Auditing the status of the funds is also easier if budget amounts have been amended to reflect appropriate levels of spending authorization.

Procedurally, the budget, once it is published in the form of the legal budget, may not be changed until it is acted upon by the Board of Trustees. At the time of initial approval, and at any time thereafter, the Board may make changes to the budget by Board resolution.

Some changes are initiated automatically, such as those which transfer funds between salary line items to account for contract approvals. The Budget Office and the Accounting Office prepare these routine adjustments and write the resolution upon which the Board acts. The non-routine changes must originate from an administrator who sends a budget transfer request to the Budget Office through the area Vice President. The request includes the amounts to be transferred and the specific accounts to be debited and credited together with a rationale for the transfer. After administrative approval, it is included in a resolution to the Board. Generally, transfers are not made for amounts less than $1000. After the resolution has been passed, the Accounting Office adjusts the budget amounts accordingly.

State law, as an additional control on financial matters, places restrictions on budget transfers. The law recognizes legal and non-legal types of transfers. (The word "legal" as used here refers to a transfer which would make a change to the legal budget.) Non-legal transfers are those made within the same program and within the same object group. There is no limit on the number or amount of non-legal transfers which may be made, and, theoretically, non-legal transfers may be made without formal Board approval. An example of a non-legal transfer would be transferring funds from the staff salary account to the part-time faculty salary account in the Biology program. Legal transfers, however, are transfers between programs and/or object groups, require formal Board approval, and are limited by law to not more than ten percent of the fund total. An example of a legal transfer would be moving funds from the Art program faculty salary account to the Enrollment Management capital equipment account. A cumulative record of all budget transfers, both legal and total, is included in a summary section of each budget transfer resolution acted upon by the Board of Trustees to insure appropriate compliance. The following chart details current legal transfer limits for each of the funds.

FUND	**Total Budgeted Expenditures**	**Legal Transfer Limit (10%)**
Current Unrestricted		
Education	$ 32,812,311	$ 3,281,231
Operations & Maintenance	4,582,849	458,285
Auxiliary Enterprises	13,322,032	1,332,203
Liability, Settlement, Protection	770,280	77,028
Audit	48,110	4,811
Bond & Interest	0	0
Current Restricted		
Restricted Purposes	7,104,528	710,453
Plant		
Operations & Maintenance (Restricted)	$ 3,057,405	$ 305,741

The law places an additional restriction on transfers between funds after the Board of Trustees has approved the legal budget. Such transfers are prohibited unless the College goes through the entire budget approval process again, including publication of public notice, a public hearing, and Board of Trustees approval by resolution.

Typical General Schedule - Significant Budget Events

Following is a typical generalized schedule of the budgeting process. Specific action dates may change from year to year and are therefore not included.

October	Revision/updating of Budget Request Procedures book. Publication of the budget schedule to all administrators. Submission of requests for additional/revised staffing.
November	Submission of remodeling requests. Preliminary approval of tax levy by Board of Trustees.
December	Publication of tax levy notice. Final approval of tax levy by Board of Trustees. Submission of required tax levy information to County. Approval of staffing requests.
January	Submission of capital equipment requests.

	Distribution of balance of budget worksheets to administrators.
February	Distribution of preliminary equipment request lists. Submission of Initiatives for Excellence requests. Submission of balance of budget worksheets.
March	Distribution of preliminary Excellence request lists.
April	Approval of final capital equipment requests.
May	Approval of Initiatives for Excellence requests. Presentation of tentative budget to Board of Trustees. Publication of public notice of meeting to address budget. Publication of legal budget for public participation. Distribution of tentative legal/line item budget.
June	Approval of budget by Board of Trustees.
July	Submission of approved legal budget to ICCB.
September	Publication of presentation budget.

Use and Tracking

While the presentation budget is primarily a communications document, presenting the College's financial plans to the residents of the District in a reasonably compact, but informative, format, the line item budget document is primarily a controlling document. By comparing the line item budget with corresponding entries in the weekly and monthly accounting summaries, responsible officials can monitor the progress of expenditures in their areas and make adjustments, such as curtailing expenditures or requesting budget transfers, as necessary. Being able to track spending rates and levels through the line item budget gives administrators tighter control over their expenditures and programs.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Notes on Preparation and Conventions Used in the Budget

Mathematical Conventions

Except as otherwise noted in the documents, dollar amounts are rounded off to the nearest dollar using standard mathematical rounding techniques. As a matter of style, dollar signs ($) are not used to indicate dollar amounts unless their exclusion would cause confusion.

Negative numbers are shown in two ways: the accounting convention of indicating negative values with a parenthesis, such as (1,000), and the mathematical convention of using a negative sign, such as -1,000. Generally, parentheses are used in tables, while negative signs are used in charts and for percentages. Both forms are equivalent.

Percentages are indicated with the percent sign (%). Percentages are rounded off to two decimal places using standard mathematical rounding techniques. All calculations involving percentages are carried out to sixteen decimal places before rounding. The astute reader may observe that in a few cases the printed percentages will add up to slightly more or less than 100.00% (99.99% or 100.01%, for example). This phenomenon is a quirk of rounding, not of mathematical inaccuracy, and no attempt has been made to adjust rounded percentages because there is no logical method for adjusting for the errant +/- .01%. It will appear most frequently in charts and graphs and may safely be ignored.

Another convention with percentages involves the percent increase or decrease of a category. By mathematical definition the percent increase from $0.00 to any amount not equal to $0.00 is undefined (i.e., from $0.00 to $10,000). This percent increase will be arbitrarily shown as 100.00%. Decreases are shown as negative increases (i.e., -45.00%). Thus, a decrease in funds of .94% would be shown as -0.94%.

All percentages less than 1.00% are shown with a leading zero.

Preparation/Publishing

The master copy of this presentation budget document was produced in the Office of the Vice President for Business and Finance. Distribution copies of the presentation budget were produced entirely by the Print Shop, an office of the Department of Business Services, Oakton Community College, with the exceptions of the engraving of the metal plates used for printing the inserts. The full color front cover, which was printed by Hi-Liter Graphics, Inc., Burlington, WI, was produced by the Office of College Relations and is based on the College's web home page.

Although occasionally source documents may be indicated for emphasis on a particular page or chart, *unless otherwise noted to the contrary,* all information has been developed from College records, particularly past year audit reports and current and past year budget documents. The notation "ICCB Data and Characteristics" used as a source indicator refers to Data and Characteristics of the Illinois Public Community College System, published annually by the Illinois Community College Board.

The phrase "local area average" used in the comparative charts and graphs refers to the local community colleges which Oakton considers to be its geographical peers:

1. DuPage
2. Elgin
3. Harper
4. Lake County
5. Moraine Valley
6. Morton
7. Oakton
8. Prairie State
9. South Suburban
10. Triton

Early in the process of preparing this document it was decided that the goal of clear communication and readability was of sufficient importance that a standard page would be an unacceptable limitation. Therefore, instead of forcing data, tables, and charts onto a portrait-oriented page just for the sake of consistency, it was decided to let the page fit the data to be presented in order to produce the clearest and most readable document. Text fits best, is most readable, and is the most familiar format to the reader on a portrait-oriented page, and that format is so used. Many of the tables and charts fit better, are larger, and are easier to read on a landscape-oriented page, and that format is used when appropriate. It is hoped that the reader will not be inconvenienced by this conscious decision to improve the readability of the budget document.

Unless otherwise indicated, all comparative data used in this presentation should be considered the latest available data.

The budget was prepared by the Office of the Vice President for Business and Finance, Oakton Community College. The responsible administrator is Mr. David E. Hilquist, Vice President for Business and Finance. We welcome your ideas on how we may improve our presentation of financial information to the community; please address your comments and suggestions to Mr. Hilquist.

Budget

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Budgeted Fund Revenue and Expenditure Relationships - Fiscal Year 1999

	Current Funds						Plant Funds
	Unrestricted					Restricted	
	Education	**Operations Maintenance**	**Auxiliary Enterprises**	**Liability/ Settlement**	**Audit**	**Restricted Purposes**	**O & M Restricted**
Fund Balance - July 1, 1998	11,860,530	9,655,002	1,071,260	1,705,579	89,249	1,277,039	3,080,975
REVENUES							
Local Government	19,528,000	5,270,000	99,000	546,000	44,550	0	0
State Government	5,425,000	63,000	714,000	0	0	3,325,666	50,200
Federal Government	0	0	0	0	0	3,234,589	0
Student Tuition/Fees	7,619,000	0	2,593,000	0	0	0	0
Other Sources	1,626,000	921,000	7,677,720	50,000	3,200	596,173	365,000
TOTALS:	34,198,000	6,254,000	11,083,720	596,000	47,750	7,156,428	415,200
EXPENDITURES	(By Object)						
Salaries	23,319,155	2,467,640	4,491,168	0	7,000	1,999,905	30,700
Employee Benefits	2,744,660	382,900	456,571	488,000	0	2,180,290	0
Contractual Services	3,078,675	173,885	3,552,107	66,000	39,000	270,519	244,505
General Materials/Supplies	1,910,413	352,274	3,420,753	3,000	2,110	325,400	2,000
Conference and Meeting	266,526	12,580	58,048	0	0	66,440	0
Fixed Charges	55,450	5,500	290,080	213,280	0	15,828	0
Utilities	275,830	993,140	390,410	0	0	5,000	0
Capital Outlay	721,602	94,930	651,495	0	0	424,112	2,780,200
Other	240,000	0	11,400	0	0	1,817,034	0
Contingency	200,000	100,000	0	0	0	0	0
TOTALS:	32,812,311	4,582,849	13,322,032	770,280	48,110	7,104,528	3,057,405
Fund Transfers: In (Out)	(2,172,000)	(1,000,000)	2,172,000	0	0	0	1,000,000
Net Change:	(786,311)	671,151	(66,312)	(174,280)	(360)	51,900	(1,642,205)
Estimated Ending Fund Balance - July 1, 1999	11,074,219	10,326,153	1,004,948	1,531,299	88,889	1,328,939	1,438,770

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
ALL FUNDS

This table summarizes financial information for all budgeted funds of the College and presents the College's overall financial position at a glance. It gives an overview of the analyses of the individual funds and fund groups which follow.

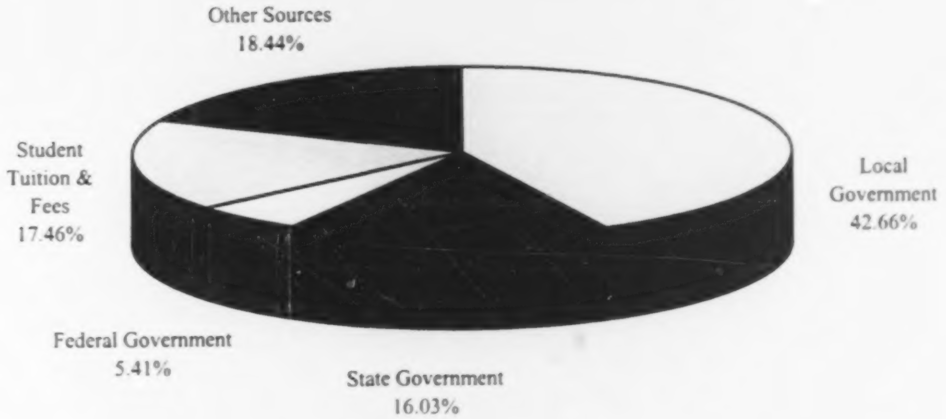
	FY 97 Actual	**FY 98** Budget	Preliminary **FY 98** Actual	**FY 99** Budget	**FY 98 to FY 99** Budget % Incr
Beginning Fund Balance:	36,537,723	40,509,056	40,509,056	40,509,056	
REVENUES					
Local Government	24,744,982	24,172,550	24,144,680	25,487,550	5.44%
State Government	9,294,224	10,336,444	10,336,790	9,577,866	-7.34%
Federal Government	1,523,880	1,825,659	1,532,485	3,234,589	77.17%
Student Tuition and Fees	9,261,597	9,543,000	9,532,210	10,432,000	9.32%
Other Sources	13,016,435	10,903,226	11,203,249	11,019,093	1.06%
TOTALS:	57,841,118	56,780,879	56,749,414	59,751,098	5.23%
EXPENDITURES: (By Object)					
Salaries	28,403,580	31,045,793	29,494,057	32,315,568	4.09%
Employee Benefits	4,687,136	5,310,053	5,317,938	6,252,421	17.75%
Contractual Services	4,107,770	6,561,135	5,959,320	7,424,691	13.16%
General Materials and Supplies	5,237,794	5,914,990	5,525,576	6,012,950	1.66%
Conference and Meeting	287,335	399,486	347,104	403,594	1.03%
Fixed Charges	3,331,210	486,177	252,038	580,138	19.33%
Utilities	1,522,762	1,733,351	1,514,179	1,664,380	-3.98%
Capital Outlay	4,879,710	5,358,679	4,832,011	4,672,339	-12.81%
Other	1,412,488	1,952,844	1,319,531	2,071,434	6.07%
Contingency	0	23,000	0	300,000	
TOTALS:	53,869,785	58,785,508	54,561,754	61,697,515	4.95%
Ending Fund Balance:	40,509,056	38,504,427	42,696,716	38,562,639	

OAKTON COMMUNITY COLLEGE

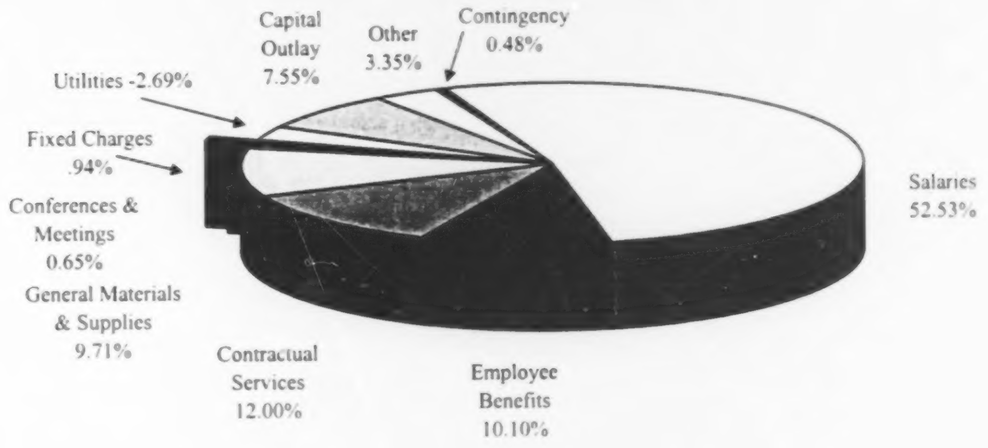
Community College District No. 535

Comparison of Revenues and Expenditures
All Funds

Fiscal Year 1999 Revenues



Fiscal Year 1999 Expenditures



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Summary of Revenues and Expenditures - All Fund Groups

The table below summarizes the revenues and expenditures for all budgeted funds. The table also contains the budgeted and audited amounts from previous years to allow for comparison of revenue and expenditure levels over time. The organization of funds follows the college and university model. The working cash fund is not a budgeted fund but is included for consistency and comparative purposes.

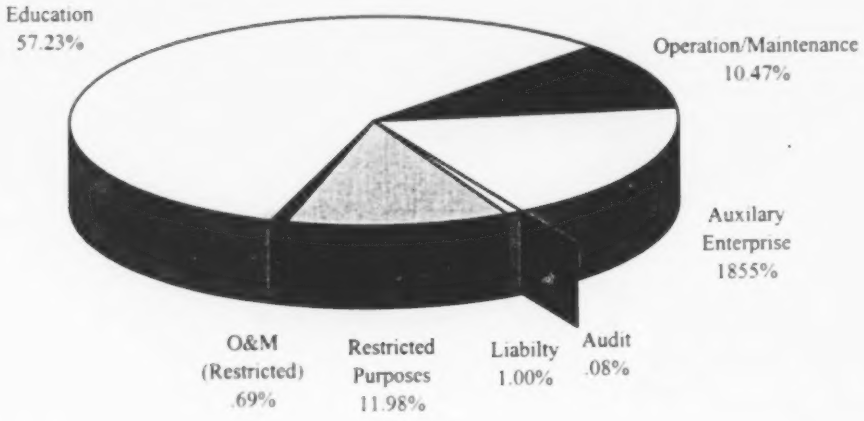
	FY 97 Actuals	**FY 98** Budget	Preliminary **FY 98** Actuals	**FY 99** Budget	**FY 98 to FY 99** Budget % Incr
			Current Unrestricted Funds Group		
Education Fund					
Total Revenues	32,884,483	33,945,000	35,250,853	34,198,000	0.75%
Total Expenditures	28,317,613	31,319,076	29,240,604	32,812,311	4.77%
Net Transfer In (Out)	7,078,000	(1,172,000)	(1,172,000)	(2,172,000)	85.32%
Operations and Maintenance Fund					
Total Revenues	4,947,886	4,962,000	4,680,847	6,254,000	26.04%
Total Expenditures	3,380,456	3,892,005	3,657,029	4,582,849	17.75%
Net Transfer In (Out)	(10,150,000)	(2,450,000)	(2,450,000)	(1,000,000)	-59.18%
Auxiliary Enterprises Fund					
Total Revenues	8,541,462	9,473,266	9,021,778	11,083,720	17.00%
Total Expenditures	9,645,299	11,802,934	10,992,979	13,322,032	12.87%
Net Transfer In (Out)	172,000	1,172,000	1,172,000	2,172,000	85.32%
Audit Fund					
Total Revenues	48,187	45,550	50,649	47,750	4.83%
Total Expenditures	40,192	45,510	45,327	48,110	5.71%
Liability, Protection, and Settlement Fund					
Total Revenues	1,349,843	1,320,000	1,385,986	596,000	-54.85%
Total Expenditures	1,097,031	1,405,515	1,161,209	770,280	-45.20%
			Current Restricted Funds Group		
Bond and Interest Fund					
Total Revenues	1,747,512	0	65,137	0	0.00%
Total Expenditures	2,888,607	0	0	0	0.00%
Restricted Purposes Fund					
Total Revenues	5,089,017	6,735,063	6,050,019	7,156,428	6.26%
Total Expenditures	5,089,017	6,735,063	6,050,019	7,104,528	5.49%
Working Cash Fund					
Total Revenues	2,925,000	0	0	0	0.00%
Total Expenditures	0	0	0	0	0.00%
			Plant Funds Group		
Operation and Maintenance Fund (Restricted)					
Total Revenues	307,728	300,000	244,145	415,200	38.40%
Total Expenditures	3,411,570	3,585,405	3,414,587	3,057,405	-14.73%
Net Transfer In (Out)	2,900,000	2,450,000	3,489,966	1,000,000	-59.18%
			Fund Group Summary		
Total Revenues - All Funds	**57,841,118**	**56,780,879**	**56,749,414**	**59,751,098**	**5.23%**
Total Expenditures - All Funds	**53,869,785**	**58,785,508**	**54,561,754**	**61,697,515**	**4.95%**

OAKTON COMMUNITY COLLEGE

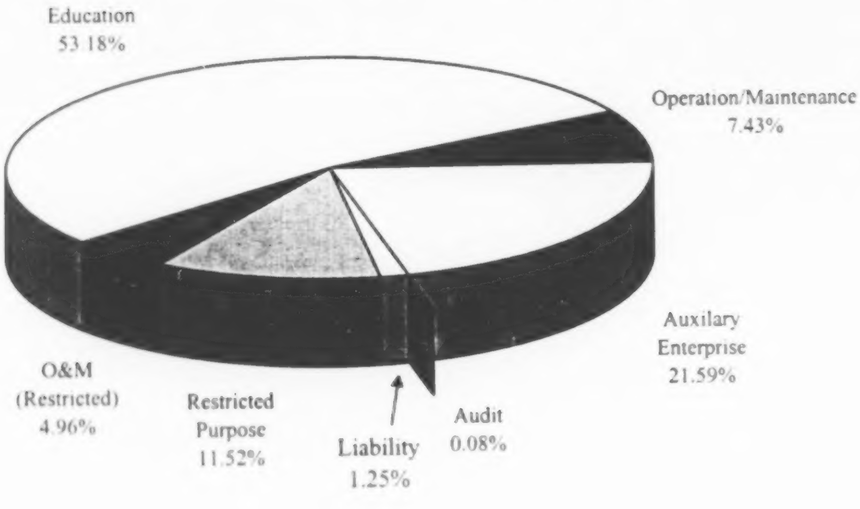
Community College District No. 535

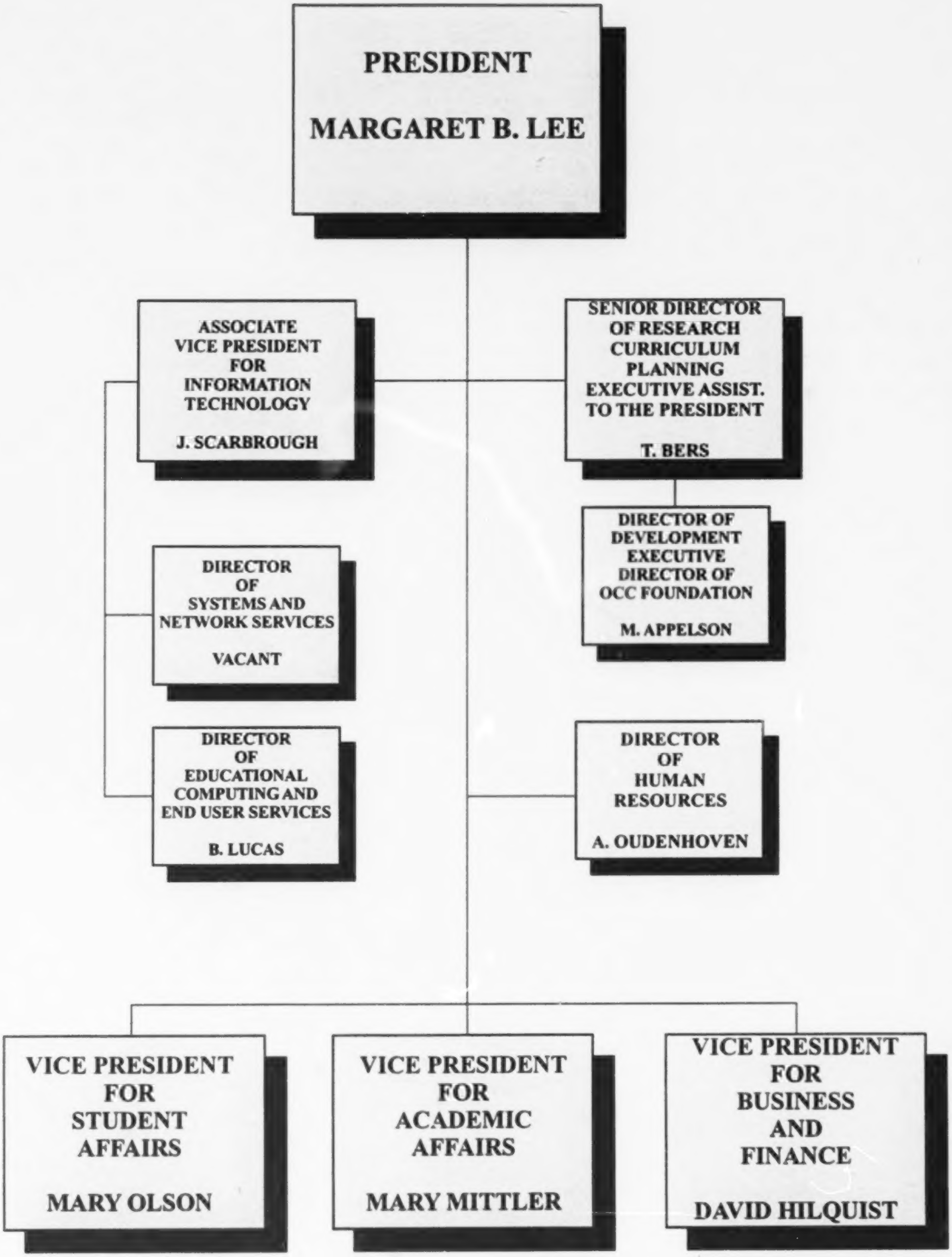
Comparison of Revenues and Expenditures
All Funds

Fiscal Year 1999 Revenues



Fiscal Year 1999 Expenditures

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J. SCARBROUGH
SENIOR DIRECTOR OF RESEARCH CURRICULUM PLANNING EXECUTIVE ASSIST. TO THE PRESIDENT
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MARY MITTLER
VICE PRESIDENT FOR BUSINESS AND FINANCE
DAVID HILQUIST

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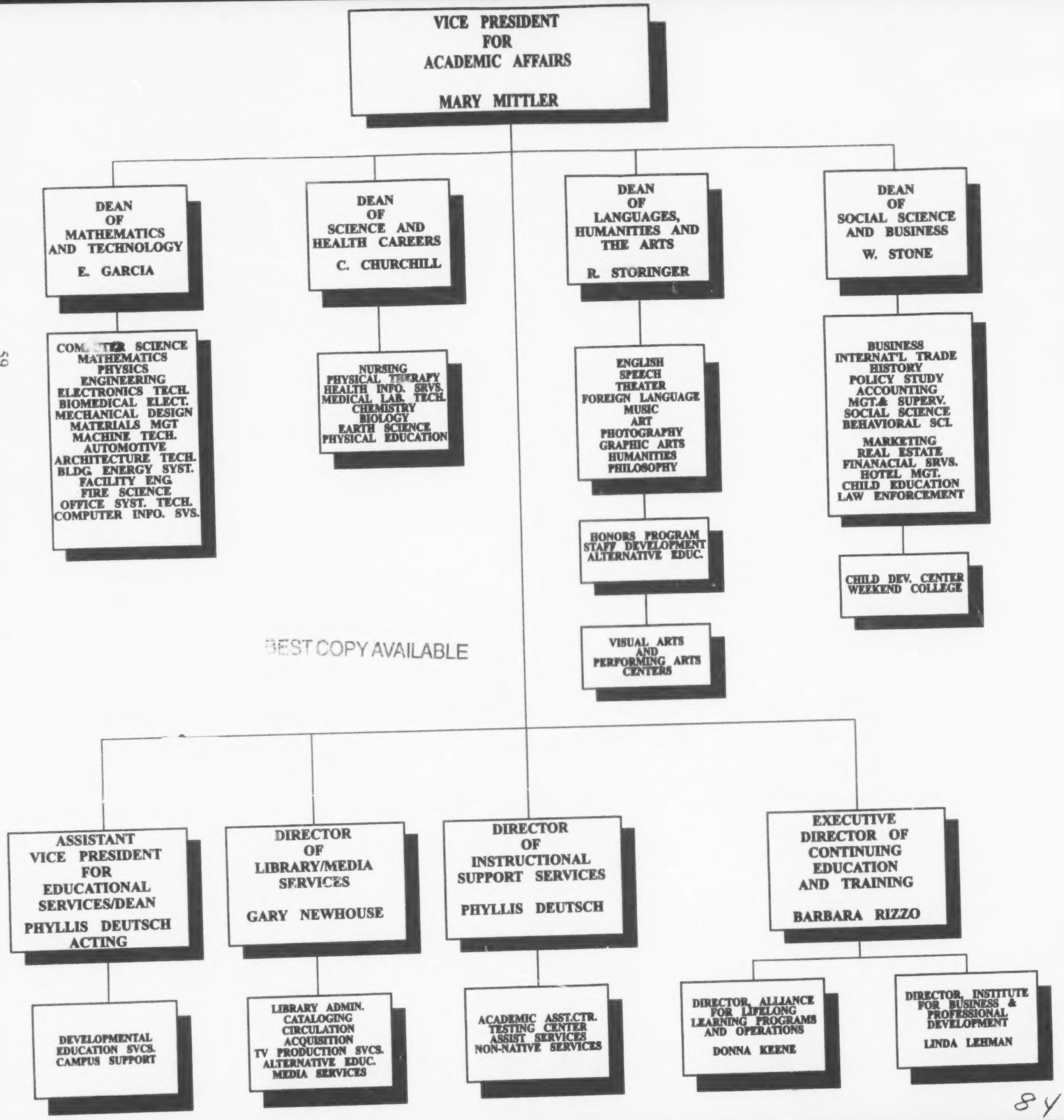

VICE PRESIDENT FOR ACADEMIC AFFAIRS
MARY MITTLER

DEAN OF MATHEMATICS AND TECHNOLOGY
E. GARCIA

- COMPUTER SCIENCE
- MATHEMATICS
- PHYSICS
- ENGINEERING
- ELECTRONICS TECH.
- BIOMEDICAL ELECT.
- MECHANICAL DESIGN
- MATERIALS MGT
- MACHINE TECH.
- AUTOMOTIVE
- ARCHITECTURE TECH.
- BLDG. ENERGY SYST.
- FACILITY ENG.
- FIRE SCIENCE
- OFFICE SYST. TECH.
- COMPUTER INFO. SVS.

DEAN OF SCIENCE AND HEALTH CAREERS
C. CHURCHILL

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- PHYSICAL THERAPY
- HEALTH INFO. SRVS.
- MEDICAL LAB. TECH.
- CHEMISTRY
- BIOLOGY
- EARTH SCIENCE
- PHYSICAL EDUCATION

DEAN OF LANGUAGES, HUMANITIES AND THE ARTS
R. STORINGER

- ENGLISH
- SPEECH
- THEATER
- FOREIGN LANGUAGE
- MUSIC
- ART
- PHOTOGRAPHY
- GRAPHIC ARTS
- HUMANITIES
- PHILOSOPHY

- HONORS PROGRAM
- STAFF DEVELOPMENT
- ALTERNATIVE EDUC.

- VISUAL ARTS AND PERFORMING ARTS CENTERS

DEAN OF SOCIAL SCIENCE AND BUSINESS
W. STONE

- BUSINESS
- INTERNAT'L TRADE
- HISTORY
- POLICY STUDY
- ACCOUNTING
- MGT.& SUPERV.
- SOCIAL SCIENCE
- BEHAVIORAL SCI.
- MARKETING
- REAL ESTATE
- FINANACIAL SRVS.
- HOTEL MGT.
- CHILD EDUCATION
- LAW ENFORCEMENT

- CHILD DEV. CENTER
- WEEKEND COLLEGE

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ASSISTANT VICE PRESIDENT FOR EDUCATIONAL SERVICES/DEAN
PHYLLIS DEUTSCH
ACTING

- DEVELOPMENTAL EDUCATION SVCS.
- CAMPUS SUPPORT

DIRECTOR OF LIBRARY/MEDIA SERVICES
GARY NEWHOUSE

- LIBRARY ADMIN.
- CATALOGING
- CIRCULATION
- ACQUISITION
- TV PRODUCTION SVCS.
- ALTERNATIVE EDUC.
- MEDIA SERVICES

DIRECTOR OF INSTRUCTIONAL SUPPORT SERVICES
PHYLLIS DEUTSCH

- ACADEMIC ASST.CTR.
- TESTING CENTER
- ASSIST SERVICES
- NON-NATIVE SERVICES

EXECUTIVE DIRECTOR OF CONTINUING EDUCATION AND TRAINING
BARBARA RIZZO

- DIRECTOR, ALLIANCE FOR LIFELONG LEARNING PROGRAMS AND OPERATIONS
  DONNA KEENE
- DIRECTOR, INSTITUTE FOR BUSINESS & PROFESSIONAL DEVELOPMENT
  LINDA LEHMAN

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Operating Funds
(Education and Operation & Maintenance Funds)

These funds are a combination of the education fund and the operations and maintenence fund, a grouping used primarily for comparison purposes. They represent the ordinary allocation of funds necesary to run the general day-to-day educational environment.

	FY 97 Actual	**FY 98** Budget	Preliminary **FY 98** Actual	**FY 99** Budget	**FY 98 to FY 99** Budget % Incr
REVENUES					
Local Government	22,004,666	23,044,000	22,964,909	24,798,000	7.61%
State Government	5,337,335	5,386,500	5,617,904	5,488,000	1.88%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	7,962,616	8,228,000	8,377,178	7,839,000	-4.73%
Other Sources	2,527,752	2,248,500	2,971,709	2,327,000	3.49%
TOTALS:	37,832,369	38,907,000	39,931,700	40,452,000	3.97%
EXPENDITURES: (By Object)					
Salaries	22,737,289	24,583,470	23,455,106	25,786,795	4.89%
Employee Benefits	2,345,469	2,531,832	2,464,545	3,127,560	23.53%
Contractual Services	2,367,715	2,863,917	2,780,809	3,252,560	13.57%
General Materials and Supplies	1,943,317	2,140,349	2,023,344	2,262,687	5.72%
Conference and Meeting	188,684	246,585	222,335	279,106	13.19%
Fixed Charges	58,541	64,150	34,472	60,950	-4.99%
Utilities	1,129,902	1,261,875	1,140,834	1,268,970	0.56%
Capital Outlay	720,491	828,603	664,754	816,532	-1.46%
Other	206,661	390,300	111,434	240,000	-38.51%
Contingency	0	300,000	0	300,000	
TOTALS:	31,698,069	35,211,081	32,897,633	37,395,160	6.20%
TRANSFER: In (Out)	(3,072,000)	(3,622,000)	(3,622,000)	(3,172,000)	

OAKTON COMMUNITY COLLEGE

Comparison of Revenues and Expenditures

Education Fund

The following table compares Education Fund by source.

	FY 97 Actual	FY 98 Budget	Preliminary FY 98 Actual	FY 99 Budget	FY 98 to FY 99 Budget % Incr
Local Government					
Property Taxes	18,152,070	19,202,000	18,973,619	19,438,000	1.23%
Chargebacks	74,106	80,000	82,670	90,000	12.50%
State Government					
ICCB Credit Hour Grants	4,514,864	4,786,500	4,787,798	4,725,000	-1.28%
ISBE Vocational Grant	132,930	100,000	124,642	100,000	0.00%
Corporate Personal Property Replacement Tax	689,541	500,000	705,464	600,000	20.00%
Student Tuition and Fees					
Summer Tuition	1,039,907	1,105,000	1,002,853	951,000	-13.94%
Fall Tuition	3,023,144	3,190,000	3,207,755	2,906,000	-8.90%
Spring Tuition	2,734,696	2,830,000	2,977,800	2,635,000	-6.89%
Prior Year Tuition	81,519	58,000	134,232	77,000	32.76%
Fees	1,083,350	1,045,000	1,054,538	1,050,000	0.48%
Other Sources					
Investments	1,305,624	1,000,000	2,125,424	1,601,000	60.10%
Other	52,732	48,500	74,058	25,000	-48.45%
TOTAL REVENUES:	32,884,483	33,945,000	35,250,853	34,198,000	0.75%
Transfers In (Out)	7,250,000	0	0	0	
Services to Students					
Baccalaureate	10,439,698	11,169,522	10,648,306	12,038,035	7.78%
Vocational	5,535,081	6,071,143	5,771,819	6,141,105	1.15%
Instruction Administration	2,624,130	2,795,399	2,649,134	3,098,883	10.86%
Academic Support	2,455,389	2,857,464	2,693,259	3,034,319	6.19%
Student Services	3,702,218	4,232,342	3,989,794	4,225,208	-0.17%
Total Services to Students:	24,756,516	27,125,870	25,752,312	28,537,550	5.20%
Other Programs	3,561,097	4,193,206	3,488,292	4,274,761	1.94%
TOTAL EXPENDITURES:	28,317,613	31,319,076	29,240,604	32,812,311	4.77%
Transfers In (Out)	(172,000)	(1,172,000)	(1,172,000)	(2,172,000)	

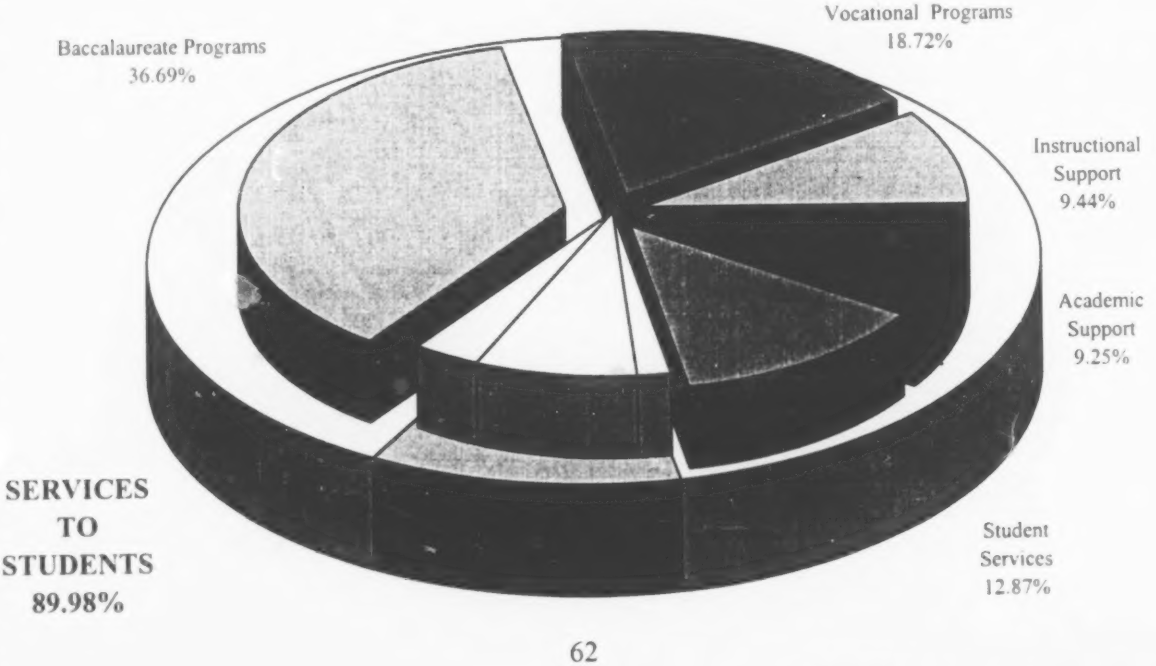
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Education Fund Costs

The following table compares Education Fund costs by function within the fund. Personnel costs include both salaries and benefits and represent the major expenditure in any function. Other costs include, for example, contractual services, printing, postage, and conference and meeting expenses.

	FY 98		Fiscal Year 1999 Budget				
	Budgeted Total Program Costs	Preliminary Actual Program Costs	Program Personnel Costs	% of Total Costs	Other Costs	Total Program Costs	Fy 98 to Fy 99 Budget % Incr
Baccalaureate Programs	11,169,522	10,648,306	10,959,907	91.04%	1,078,128	12,038,035	7.78%
Vocational Programs	6,071,143	5,771,819	5,188,449	84.49%	952,656	6,141,105	1.15%
Instructional Support	2,795,399	2,649,134	2,098,192	67.71%	1,000,691	3,098,883	10.86%
Academic Support	2,857,464	2,693,259	2,196,348	72.38%	837,971	3,034,319	6.19%
Student Services	4,232,342	3,989,794	2,933,969	69.44%	1,291,239	4,225,208	-0.17%
Public Services	504,038	376,355	382,270	69.54%	167,413	549,683	9.06%
General Administration	2,475,567	2,282,084	1,920,645	73.99%	675,312	2,595,957	4.86%
General Institutional	1,213,601	829,853	384,035	34.01%	745,086	1,129,121	-6.96%
Total	31,319,076	29,240,604	26,063,815	79.43%	6,748,496	32,812,311	4.77%



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Instructional Program Costs
Education Fund

The following tables compare the costs of the instructional programs in the Education Fund. Instructional personnel costs include both salaries and benefits and represent the major expenditure in any program. Other instruction costs include, for example, lab assistant salaries and benefits, supplies and general materials costs, and maintenance services and equipment repair costs.

	FY 98		**Fiscal Year 1999 Budget**				
Program	**Budgeted Total Program Costs**	**Preliminary Actual Program Costs**	**Instructional Program Personnel Costs**	**% of Total Costs**	**Other Instruction Costs**	**Total Program Costs**	**Fy 98 to Fy 99 Budget % Incr**
BACCALAUREATE							
Art	499,991	487,754	449,985	90.61%	46,635	496,620	-0.67%
Behavioral/Social Studies	1,406,251	1,322,229	1,419,542	95.81%	62,095	1,481,637	5.36%
Biology	978,003	911,981	855,234	82.03%	187,382	1,042,616	6.61%
Business	297,342	295,505	282,102	96.40%	10,540	292,642	-1.58%
Chemistry	580,319	533,819	541,960	88.82%	68,215	610,175	5.14%
Computer Science	103,696	94,679	88,966	71.94%	34,700	123,666	19.26%
Earth Science	469,277	456,815	521,354	96.07%	21,310	542,664	15.64%
Engineering	90,573	88,693	123,029	86.90%	18,550	141,579	56.31%
English	2,220,123	2,086,716	2,214,950	90.85%	223,055	2,438,005	9.81%
Foreign Lang/Int'l Studies	586,259	544,704	618,341	93.80%	40,845	659,186	12.44%
Historical/Policy Studies	623,823	638,720	635,613	90.52%	66,600	702,213	12.57%
Humanities/Philosophy	507,626	496,858	460,949	94.13%	28,735	489,684	-3.53%
International Trade	15,200	11,820	20,175	96.19%	800	20,975	37.99%
Mathematics	1,572,687	1,483,632	1,480,885	92.96%	112,110	1,592,995	1.29%
Music	238,932	227,594	235,588	93.50%	16,365	251,953	5.45%
Photography	167,469	164,071	145,743	69.63%	63,575	209,318	24.99%
Physical Education	152,490	137,839	176,021	93.28%	12,676	188,697	23.74%
Physics	270,420	262,435	343,608	94.64%	19,470	363,078	34.26%
Speech/Theater	267,997	330,554	345,862	88.61%	44,470	390,332	45.65%
Total Baccalaureate Equipm	121,044	71,888	0		0	0	-100.00%
Total Baccalaureate:	11,169,522	10,648,306	10,959,907	91.04%	1,078,128	12,038,035	7.78%
Baccalaureate as a % of Tota	64.79%	64.85%	67.87%		53.09%	66.22%	
Average Baccalaureate	587,870	560,437	576,837	91.04%	56,744	633,581	7.78%

	FY 98		Fiscal Year 1999 Budget				
Program	Budgeted Total Program Costs	Preliminary Actual Program Costs	Instructional Program Personnel Costs	% of Total Costs	Other Instruction Costs	Total Program Costs	Fy 98 to Fy 99 Budget % Incr
VOCATIONAL							
Accounting Technology	410,980	402,983	414,487	93.99%	26,487	440,974	7.30%
Architecture Technology	184,314	172,460	155,876	84.11%	29,450	185,326	0.55%
Automobile Technology	126,723	120,121	114,154	76.92%	34,260	148,414	17.12%
Biomedical Electronics	2,850	0	0	0.00%	0	0	-100.00%
BNAT Nursing	80,000	74,710	77,253	88.03%	10,500	87,753	9.69%
Building Energy Systems	149,674	149,411	148,253	90.03%	16,410	164,663	10.01%
Computer Info Systems	1,005,843	1,003,909	849,489	75.97%	268,645	1,118,134	11.16%
Early Childhood Education	381,064	374,899	400,315	96.53%	14,400	414,715	8.83%
Electronics Technology	308,000	322,126	282,881	75.65%	91,060	373,941	21.41%
Facilities Operation/Enginee	21,120	19,853	10,700	53.37%	9,350	20,050	-5.07%
Financial Services	11,740	9,863	13,275	89.61%	1,540	14,815	26.19%
Fire Science Technology	55,800	52,817	32,300	57.47%	23,900	56,200	0.72%
Health Info Technology	286,034	289,026	247,787	80.20%	61,190	308,977	8.02%
Hotel Management	146,932	148,942	159,195	97.47%	4,130	163,325	11.16%
Law Enforcement	202,309	204,265	214,625	96.81%	7,078	221,703	9.59%
Machine Technology	28,020	27,621	21,800	73.85%	7,720	29,520	5.35%
Management/Supervision	76,879	64,583	82,155	94.75%	4,548	86,703	12.78%
Marketing	87,170	87,590	88,501	89.89%	9,954	98,455	12.95%
Materials Management	2,000	0	0	0.00%	0	0	-100.00%
Mechanical Design	181,136	182,448	106,711	53.79%	91,680	198,391	9.53%
Medical Lab Technology	208,888	203,565	195,243	86.01%	31,755	226,998	8.67%
Office Systems Technology	689,839	626,127	445,973	76.52%	136,825	582,798	-15.52%
Physical Therapist Assistant	207,645	211,478	208,705	94.30%	12,615	221,320	6.59%
Real Estate	143,528	120,624	66,262	94.32%	3,994	70,256	-51.05%
Registered Nursing	888,769	816,201	852,509	93.92%	55,165	907,674	2.13%
ALLiance	7,245	10	0	0.00%	0	0	100.00%
Total Vocational Equipment	176,641	86,187	0		0	0	-100.00%
Total Vocational:	6,071,143	5,771,819	5,188,449	84.49%	952,656	6,141,105	1.15%
Vocational as a % of Total:	35.21%	35.15%	32.13%		46.91%	33.78%	
Average Vocational	242,846	230,873	207,538	84.49%	38,106	245,644	1.15%
Grand Total:	17,240,665	16,420,125	16,148,356	88.83%	2,030,784	18,179,140	5.44%
Average Total	391,833	373,185	367,008	80.45%	46,154	413,162	5.44%

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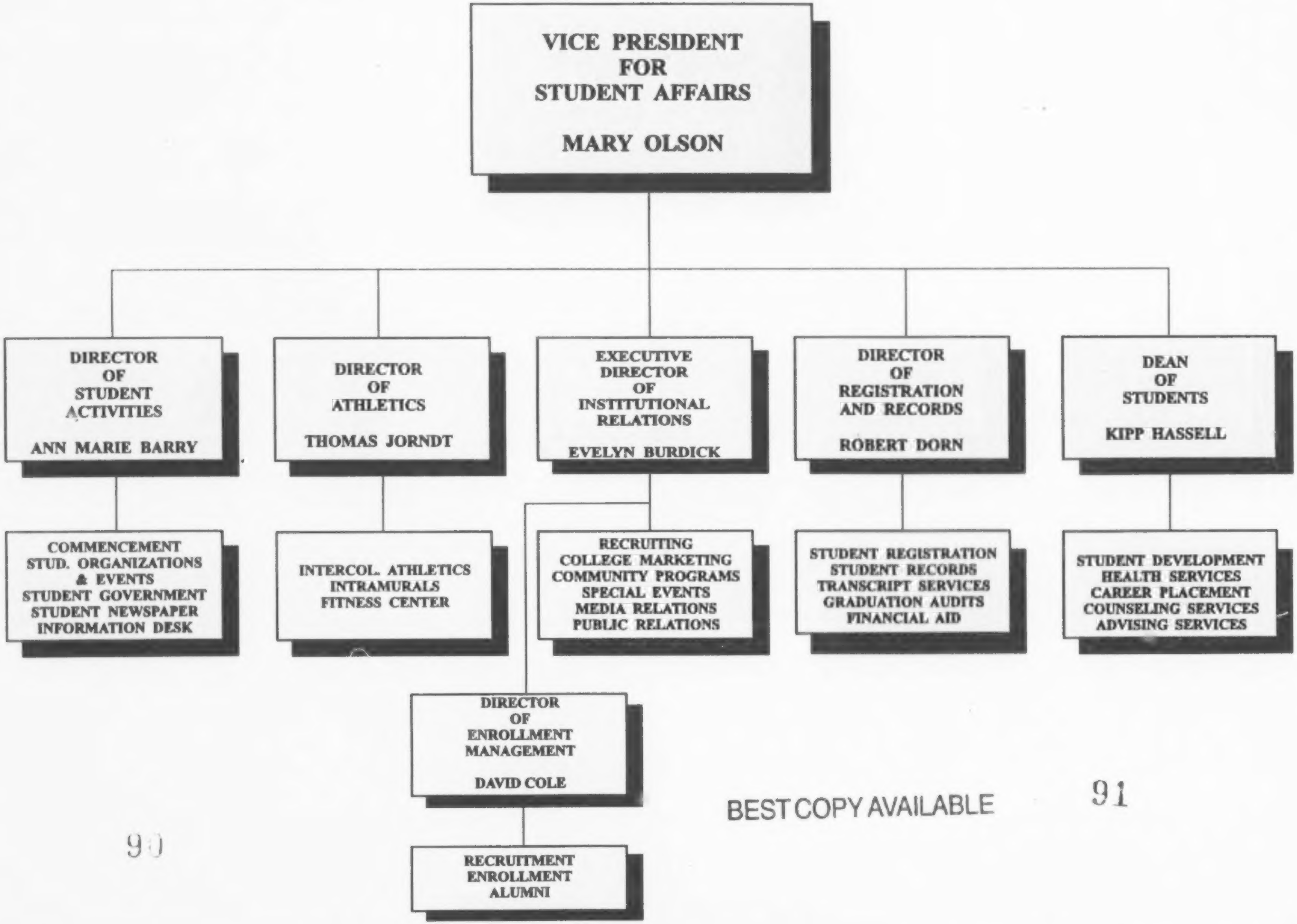

VICE PRESIDENT FOR STUDENT AFFAIRS

MARY OLSON

DIRECTOR OF STUDENT ACTIVITIES

ANN MARIE BARRY

COMMENCEMENT
STUD. ORGANIZATIONS & EVENTS
STUDENT GOVERNMENT
STUDENT NEWSPAPER
INFORMATION DESK

DIRECTOR OF ATHLETICS

THOMAS JORNDT

INTERCOL. ATHLETICS
INTRAMURALS
FITNESS CENTER

EXECUTIVE DIRECTOR OF INSTITUTIONAL RELATIONS

EVELYN BURDICK

RECRUITING
COLLEGE MARKETING
COMMUNITY PROGRAMS
SPECIAL EVENTS
MEDIA RELATIONS
PUBLIC RELATIONS

DIRECTOR OF ENROLLMENT MANAGEMENT

DAVID COLE

RECRUITMENT
ENROLLMENT
ALUMNI

DIRECTOR OF REGISTRATION AND RECORDS

ROBERT DORN

STUDENT REGISTRATION
STUDENT RECORDS
TRANSCRIPT SERVICES
GRADUATION AUDITS
FINANCIAL AID

DEAN OF STUDENTS

KIPP HASSELL

STUDENT DEVELOPMENT
HEALTH SERVICES
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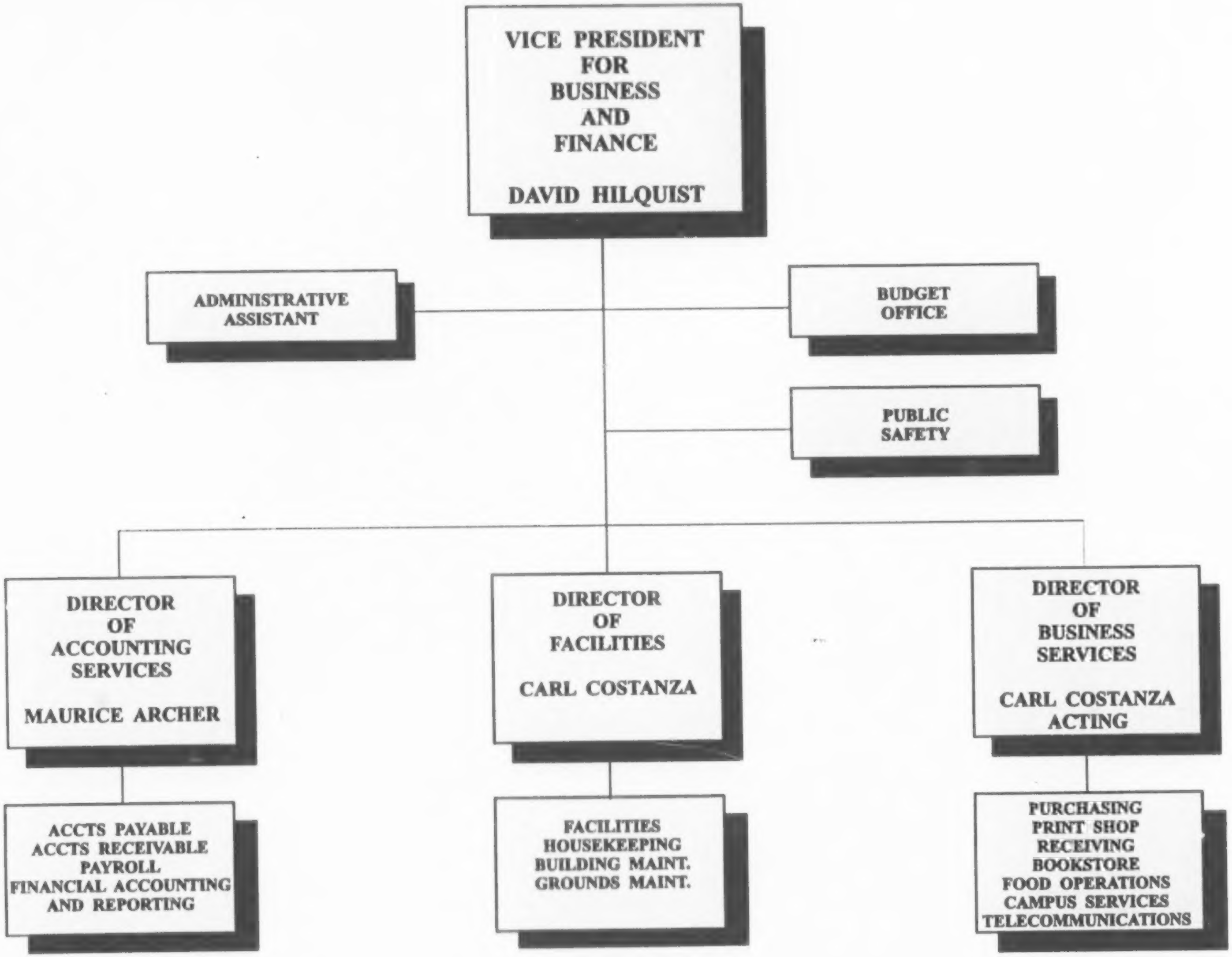
VICE PRESIDENT FOR BUSINESS AND FINANCE
DAVID HILQUIST
ADMINISTRATIVE ASSISTANT
BUDGET OFFICE
PUBLIC SAFETY
DIRECTOR OF ACCOUNTING SERVICES
MAURICE ARCHER
DIRECTOR OF FACILITIES
CARL COSTANZA
DIRECTOR OF BUSINESS SERVICES
CARL COSTANZA ACTING
ACCTS PAYABLE
ACCTS RECEIVABLE
PAYROLL
FINANCIAL ACCOUNTING AND REPORTING
FACILITIES
HOUSEKEEPING
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BOOKSTORE
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CAMPUS SERVICES
TELECOMMUNICATIONS

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Support Program Costs
Education Fund

All of the functions and programs listed below provide direct and indirect administration, supervision, and support of the educational programs of the College. Instructional administration, for example, is responsible for establishing, conducting, and evaluating the entire instructional program at the College, including recruiting, supervising, and maintaining the quality of the teaching faculty. Academic Support, for another example, provides all library services, audiovisual services (which includes distribution and set-up of all audiovisual equipment and materials, assistance to faculty and students in materials selection and use, and equipment maintenance), instructional support services (which includes the Academic Assistance Center for individual and small group tutoring, assessment testing services, services for special needs students, and non-native student services), and instructional technology services (which provides for the development and implementation of institutional academic computing plans, operation of academic computing laboratories, and computer assistance to faculty and staff involved in academic programs). Although none of these activities is directly involved in classroom instruction (the cost of teaching a class is not assigned to these programs), they are vital to the effective and efficient management and support of the instructional process and to the success of the student in the classroom and at the College.

	FY 98		**Fiscal Year 1999 Budget**				
FUNCTION Program	**Budgeted Total Program Costs**	**Preliminary Actual Program Costs**	**Program Personnel Costs**	**% of Total Costs**	**Other Program Costs**	**Total Program Costs**	**Fy 98 to Fy 99 Budget % Incr**
INSTRUCTIONAL SUPPORT							
Instructional Administration	379,510	349,923	330,699	84.08%	62,630	393,329	3.64%
Educational Services	339,628	230,949	305,140	84.54%	55,813	360,953	6.28%
Research/Curriculum/Planni	297,385	284,152	211,930	70.02%	90,760	302,690	1.78%
Teacher Learning Center	0	0	17,131	47.09%	19,250	36,381	100.00%
Teach & Learn Tech Round	0	0	0	0.00%	12,000	12,000	100.00%
Counsel of Deans	0	0	0	0.00%	47,500	47,500	100.00%
Div Science/Health Careers	348,097	325,329	232,900	62.49%	139,810	372,710	7.07%
Div Mathematics/Technolog	349,420	353,657	212,690	59.76%	143,230	355,920	1.86%
Div Language/Hum/The Art	356,225	429,916	236,920	61.07%	151,020	387,940	8.90%
Div Social Science/Business	369,058	332,062	229,760	59.09%	159,048	388,808	5.35%
Honors Program	73,248	75,628	60,977	83.97%	11,640	72,617	-0.86%
Staff Development	124,748	117,412	78,185	65.45%	41,265	119,450	-4.25%
Alternative Education	124,805	118,160	81,860	61.26%	51,765	133,625	7.07%
Men's Program	2,650	1,462	0	0.00%	0	0	-100.00%
Instructional Salary Allocati	0	0	100,000	86.99%	14,960	114,960	100.00%
Instructional Equipment	30,625	30,484	0	0.00%	0	0	-100.00%
TOTAL:	2,795,399	2,649,134	2,098,192	67.71%	1,000,691	3,098,883	10.86%

	FY 98		Fiscal Year 1999 Budget				
FUNCTION Program	**Budgeted Total Program Costs**	**Preliminary Actual Program Costs**	**Program Personnel Costs**	**% of Total Costs**	**Other Program Costs**	**Total Program Costs**	**Fy 98 to Fy 99 Budget % Incr**
ACADEMIC SUPPORT							
Library Circulation	535,114	491,576	503,925	89.52%	59,005	562,930	5.20%
Library Acquisitions	353,612	329,129	185,246	51.83%	172,195	357,441	1.08%
Library Catalog	294,288	280,919	285,332	90.96%	28,370	313,702	6.60%
Instructional Support Servic	626,510	617,169	516,400	75.88%	164,170	680,570	8.63%
Television Production Servi	252,100	235,819	207,645	67.01%	102,239	309,884	22.92%
Instructional Media Services	405,535	392,300	381,750	65.93%	197,315	579,065	42.79%
Library/TV Services Admin	183,262	178,795	116,050	62.12%	70,777	186,827	1.95%
Academic Support Equip	165,143	142,403	0	0.00%	0	0	-100.00%
NSHEC Support	41,900	25,149	0	0.00%	43,900	43,900	4.77%
TOTAL:	2,857,464	2,693,259	2,196,348	72.38%	837,971	3,034,319	6.19%
STUDENT SERVICES							
Registration and Records	1,125,651	1,138,786	549,680	56.00%	431,945	981,625	-12.79%
Enrollment Management	748,665	636,434	251,150	33.71%	493,875	745,025	-0.49%
Student Affairs Program	1,360,676	1,314,347	1,331,709	89.98%	148,270	1,479,979	8.77%
Financial Aid Services	0	0	200,750	86.68%	30,855	231,605	100.00%
Health Services	141,125	120,950	111,060	76.65%	33,830	144,890	2.67%
Career Placement	134,195	115,934	102,820	70.99%	42,025	144,845	7.94%
Student Activities	262,030	241,677	219,640	74.47%	75,314	294,954	12.56%
Student Affairs Admin	317,100	314,505	167,160	82.64%	35,125	202,285	-36.21%
Student Services Equipment	142,900	107,161	0	0.00%	0	0	-100.00%
TOTAL:	4,232,342	3,989,794	2,933,969	69.44%	1,291,239	4,225,208	-0.17%
PUBLIC SERVICES							
Visual Arts Center	17,610	8,057	16,100	42.08%	22,160	38,260	117.26%
Community Services	168,148	134,599	105,380	56.51%	81,088	186,468	10.90%
Performing Arts Center	100,130	102,048	92,240	77.91%	26,150	118,390	18.24%
Community Programs	195,750	126,839	168,550	81.60%	38,015	206,565	5.52%
Public Services Equipment	22,400	4,812	0	0.00%	0	0	-100.00%
TOTAL:	504,038	376,355	382,270	69.54%	167,413	549,683	9.06%

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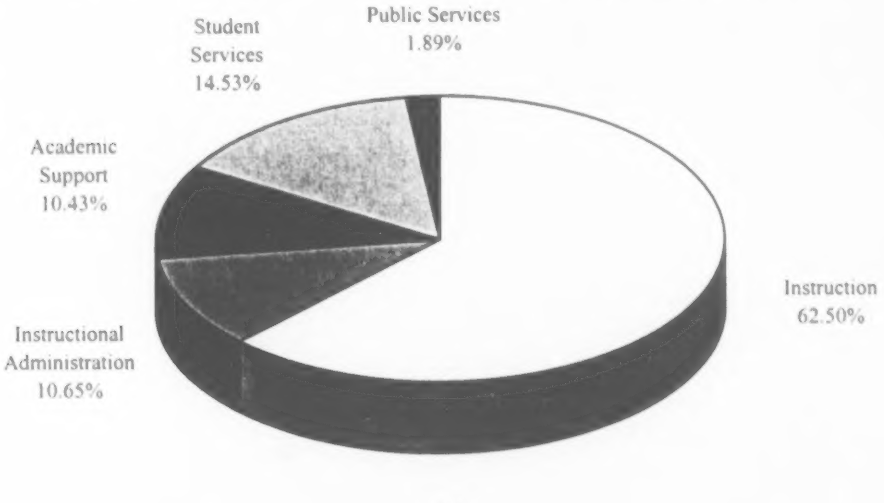
	FY 98		Fiscal Year 1999 Budget				
FUNCTION Program	**Budgeted Total Program Costs**	**Preliminary Actual Program Costs**	**Program Personnel Costs**	**% of Total Costs**	**Other Program Costs**	**Total Program Costs**	**Fy 97 to Fy 98 Budget % Incr**
GENERAL ADMINISTRATION							
Office of the President	275,160	274,716	236,885	82.37%	50,690	287,575	4.51%
Business Administration/Tre	348,635	342,831	309,700	84.20%	58,110	367,810	5.50%
Accounting Services	677,750	551,811	498,780	69.96%	214,130	712,910	5.19%
Business Services	277,815	265,874	239,800	80.51%	58,050	297,850	7.21%
Personnel Services	467,995	438,297	312,720	67.04%	153,765	466,485	-0.32%
Community Relations	405,812	388,598	322,760	69.66%	140,567	463,327	14.17%
General Admin Equipment	22,400	19,957	0	0.00%	0	0	-100.00%
TOTAL:	2,475,567	2,282,084	1,920,645	73.99%	675,312	2,595,957	4.86%
GENERAL INSTITUTIONAL							
Board of Trustees	199,190	171,754	33,325	18.68%	145,090	178,415	-10.43%
Search Committee	31,160	22,079	0	0.00%	0	0	-100.00%
North Central Association	77,135	67,365	0	0.00%	0	0	-100.00%
Institutional Memberships/A	54,500	56,996	0	0.00%	64,500	64,500	18.35%
Institutional Expense *	8,040	(80,025)	(13,050)	-215.70%	19,100	6,050	-24.75%
Commencement	24,090	20,371	2,260	8.73%	23,640	25,900	7.51%
Chargebacks/Contingency	373,000	156,750	0	0.00%	390,000	390,000	4.56%
Central Services	131,540	117,375	99,350	79.46%	25,675	125,025	-4.95%
College Development	296,946	288,543	262,150	77.28%	77,081	339,231	14.24%
General Institutional Equip	18,000	8,645	0	0.00%	0	0	-100.00%
TOTAL:	1,213,601	829,853	384,035	34.01%	745,086	1,129,121	-6.96%
GRAND TOTAL:	14,078,411	12,820,479	9,915,459	67.76%	4,717,712	14,633,171	3.94%

* Includes allocations to other departments

Comparison of Services to Students Costs by Function FY 99



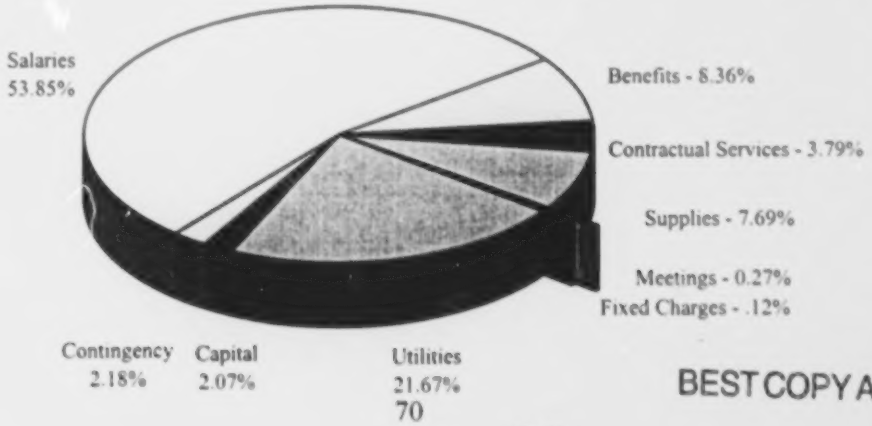
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Operations and Maintenance Fund

The Operation and Maintainance Fund records the revenues and expenditures for the improvement, minor remodeling, maintenance, and repair of buildings and properties, including fixtures and interior decoration, payment of utilities costs, and other related expenditures, such as grounds maintenance and snow removal. These activities include facility and construction planning support consistent with educational plans and objectives.

	FY 97 Actual	**FY 98** Budget	Preliminary **FY 98** Actual	**FY 99** Budget	**Fy 98 to Fy 99** Budget % Incr
REVENUES					
Local Government (Property Taxes)	3,778,490	3,762,000	3,908,620	5,270,000	40.09%
State Government	0	0	0	63,000	0.00%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	0	0	0	220,000	0.00%
Other Sources (Investment Income)	1,169,396	1,200,000	772,227	701,000	-41.58%
TOTALS:	4,947,886	4,962,000	4,680,847	6,254,000	26.04%
EXPENDITURES:					
Operations and Maintenance of Plant					
Salaries	1,734,894	1,911,240	1,858,065	2,467,640	29.11%
Employee Benefits	301,500	316,200	316,200	382,900	21.09%
Contractual Services	131,936	161,735	158,428	173,885	7.51%
General Materials and Supplies	265,619	302,500	256,836	352,274	16.45%
Conference and Meeting Expenses	8,040	10,280	5,833	12,580	22.37%
Fixed Charges	20,196	9,000	(2,909)	5,500	-38.89%
Utilities	861,977	978,600	871,358	993,140	1.49%
Capital Outlay	56,294	202,450	193,218	94,930	-53.11%
Contingency	0	0	0	100,000	
Other	0	0	0	0	
TOTALS:	3,380,456	3,892,005	3,657,029	4,582,849	17.75%
NET TRANSFER: In (Out)	(10,150,000)	(2,450,000)	(2,450,000)	(1,000,000)	



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Auxiliary Enterprise Fund

The Auxiliary Enterprise Fund records the revenues and expenditures for college services which require fees be charged to students/staff. College services/programs in this group include the student bookstore, the child development center, certain community services, intercollegiate athletics, computer services, food services, and the Institute for Business and Professional Development. All of the various programs use self-balancing accounts within the fund.

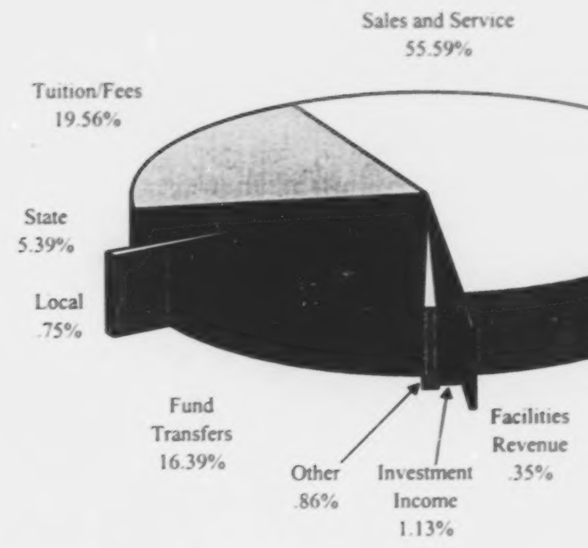
	FY 97 Actual	FY 98 Budget	Preliminary FY 98 Actual	FY 99 Budget	Fy 98 to Fy 99 Budget % Incr
REVENUES					
Local Government	95,436	94,000	107,524	99,000	5.32%
State Government	633,192	714,800	710,946	714,000	-0.11%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	1,298,981	1,315,000	1,155,033	2,593,000	97.19%
Sales Service Fees	3,499,744	3,876,450	3,625,696	7,368,220	90.08%
Facilities Revenue	2,869,874	3,223,016	3,288,927	46,000	-98.57%
Investment Income	129,161	150,000	93,323	150,000	0.00%
Other Sources	15,074	100,000	40,328	113,500	13.50%
TOTALS:	8,541,462	9,473,266	9,021,777	11,083,720	17.00%
Fund Transfers In (Out)	172,000	1,172,000	1,172,000	2,172,000	85.32%
GRAND TOTAL	8,713,462	10,645,266	10,193,777	13,255,720	24.52%
EXPENDITURES:					
By Object					
Salaries	3,816,378	4,121,692	3,970,637	4,491,168	8.96%
Employee Benefits	373,414	388,860	388,860	456,571	17.41%
Contractual Services	1,208,519	2,835,637	2,539,734	3,552,107	25.27%
General Materials and Supplies	3,065,931	3,249,359	3,193,878	3,420,753	5.27%
Conference and Meeting Expenses	38,949	52,996	39,340	58,048	9.53%
Fixed Charges	56,771	222,395	97,594	290,080	30.43%
Utilities	375,946	446,425	347,124	390,410	-12.55%
Capital Outlay	704,938	424,170	409,906	651,495	53.59%
Other	4,453	61,400	5,906	11,400	-81.43%
TOTALS:	9,645,299	11,802,934	10,992,979	13,322,032	12.87%

OAKTON COMMUNITY COLLEGE

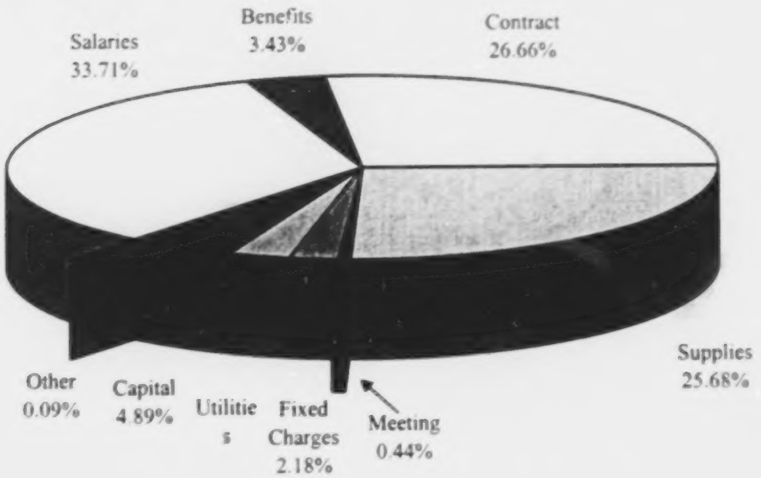
Community College District No. 535

Comparison of Revenues and Expenditures
Auxiliary Enterprises Fund

Fiscal Year 1999 Revenues



Fiscal Year 1999 Expenditures



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures by Program - Fiscal Year 1999

Auxiliary Enterprise Fund

Comparison between Fiscal Year 1998 actuals and Fiscal Year 1999 budget

	Printing Services		**Bookstore**		**Business Institute**		**Athletics**	
REVENUES	**FY 98 Actual**	**FY 99 Budget**	**FY 98 Actual**	**FY 99 Budget**	**FY 98 Actual**	**FY 99 Budget**	**FY 98 Actual**	**FY 99 Budget**
Local Government	0	0	0	0	0	0	0	0
State Government	0	0	0	0	0	0	0	0
Federal Government	0	0	0	0	0	0	0	0
Student Tuition and Fees	0	0	(735)	0	555,693	814,000	0	0
Sales Service Fees	0	490,000	2,693,506	2,703,000	0	0	19,356	24,000
Facilities Revenue	512,578	0	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0	0	0
Other Sources	0	0	(15,959)	(20,000)	(710)	(1,000)	0	0
TOTALS:	512,578	490,000	2,676,812	2,683,000	554,983	813,000	19,356	24,000
EXPENDITURES:								
Salaries	133,561	145,400	292,093	273,300	193,649	278,800	307,543	288,785
Employee Benefits	10,800	16,950	27,000	33,900	13,800	21,300	30,900	38,050
Contractual Services	122,823	17,890	29,379	25,815	232,661	305,885	21,602	24,482
General Materials/Supplies	128,286	150,000	2,061,661	2,128,000	102,502	120,600	33,986	36,580
Conference/Meetings	1,685	3,000	236	1,800	6,517	6,540	16,598	18,936
Fixed Charges	50,215	140,000	0	0	0	0	2,138	2,600
Utilities	1,125	1,050	73,000	73,000	55,575	55,360	2,975	2,070
Capital Outlay	11,855	15,900	4,969	5,400	22,686	14,300	6,763	18,245
Other	0	0	5,474	6,400	71	1,000		0
TOTALS:	460,350	490,190	2,493,812	2,547,615	627,461	803,785	422,505	429,748
Fund Transfers		0	0	0	0	0	0	0
Program Net:	**52,228**	**(190)**	**183,000**	**135,385**	**(72,478)**	**9,215**	**(403,149)**	**(405,748)**

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures by Program - Fiscal Year 1999

Auxiliary Enterprise Fund

Comparison between Fiscal Year 1998 actuals and Fiscal Year 1999 budget

	Telecommunications		**ALLiance**		**Other Operations**		**ECE Lab School**	
	FY 98	**FY 99**	**FY 98**	**FY 99**	**FY 98**	**FY 99**	**FY 98**	**FY 99**
REVENUES	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
Local Government	0	0	107,524	99,000	0	0	0	0
State Government	0	0	710,946	714,000	0	0	0	0
Federal Government	0	0	0	0	0	0	0	0
Student Tuition and Fees	0	0	580,227	878,000	19,848	1,000	0	0
Sales Service Fees	0	384,720	67,767	70,000	213,818	575,000	368,704	417,500
Facilities Revenue	403,480	0	120,225	21,000	99,945	25,000	0	0
Investment Income	0	0	0	0	93,323	150,000	0	0
Other Sources	0	0	4,061	5,000	52,936	129,500	0	0
TOTALS:	403,480	384,720	1,590,750	1,787,000	479,870	880,500	368,704	417,500
EXPENDITURES:								
Salaries	84,349	88,400	1,062,615	1,114,802	59,665	59,428	360,288	413,714
Employee Benefits	16,200	11,300	68,040	74,801	5,400	5,650	58,320	61,020
Contractual Services	9,335	9,505	212,678	252,001	301,110	467,125	39,874	25,000
General Materials/Supplies	4,219	7,110	295,386	322,859	40,074	65,890	20,599	19,500
Conference/Meeting Expense	936	2,000	4,011	7,280	0	1,872	3,054	3,000
Fixed Charges	0	0	32,531	147,480	0	0	0	0
Utilities	148,218	195,180	31,406	32,000	3,725	3,840	6,150	6,080
Capital Outlay	1,854	2,000	19,717	45,700	88,936	134,000	0	17,300
Other	0	0	361	4,000	0	0	0	0
TOTALS:	265,111	315,495	1,726,745	2,000,923	498,910	737,805	488,285	545,614
Fund Transfers	0	0	172,000	172,000	0	0	0	0
Program Net:	**138,369**	**69,225**	**36,005**	**(41,923)**	**(19,040)**	**142,695**	**(119,581)**	**(128,114)**

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures by Program - Fiscal Year 1999

Auxiliary Enterprise Fund

Comparison between Fiscal Year 1998 actuals and Fiscal Year 1999 budget

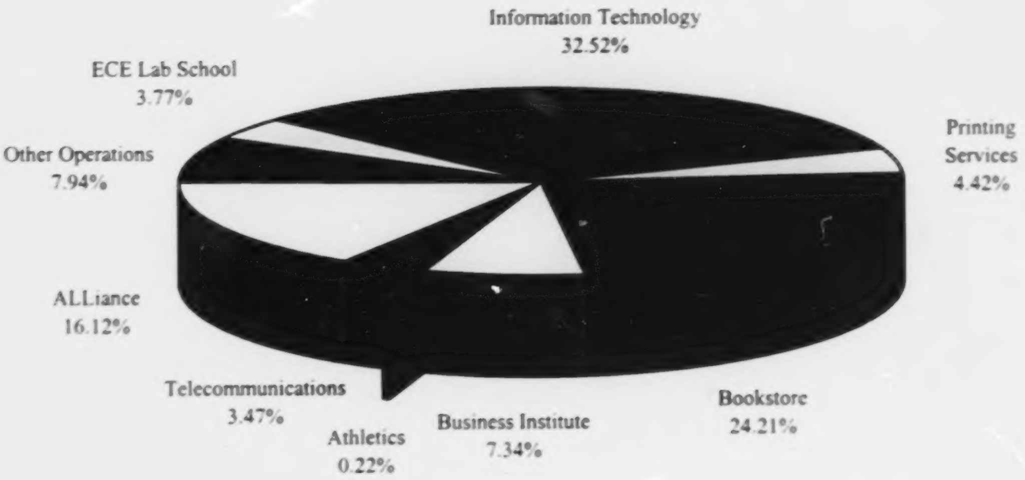
	Information Technology		**Total Auxiliary Enterprise Fund**		
	FY 98	**FY 99**	**FY 98**	**FY 99**	**Percent of**
REVENUES	**Actual**	**Budget**	**Actual**	**Budget**	**Budget Total**
Local Government	0	0	107,524	99,000	0.89%
State Government	0	0	710,946	714,000	6.44%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	0	900,000	1,155,033	2,593,000	23.39%
Sales Service Fees	262,545	2,704,000	3,625,696	7,368,220	66.48%
Facilities Revenue	2,152,700	0	3,288,928	46,000	0.42%
Investment Income	0	0	93,323	150,000	1.35%
Other Sources	0	0	40,328	113,500	1.02%
TOTALS:	2,415,245	3,604,000	9,021,778	11,083,720	
EXPENDITURES:					
Salaries	1,476,874	1,828,539	3,970,637	4,491,168	33.71%
Employee Benefits	158,400	193,600	388,860	456,571	3.43%
Contractual Services	1,570,272	2,424,404	2,539,734	3,552,107	26.66%
General Materials/Supplies	507,165	570,214	3,193,878	3,420,753	25.68%
Conference/Meeting Expense	6,302	13,620	39,339	58,048	0.44%
Fixed Charges	12,710	0	97,594	290,080	2.18%
Utilities	24,950	21,830	347,124	390,410	2.93%
Capital Outlay	253,127	398,650	409,907	651,495	4.89%
Other		0	5,906	11,400	0.09%
TOTALS:	4,009,800	5,450,857	10,992,979	13,322,032	
Fund Transfers	1,000,000	2,000,000	1,172,000	2,172,000	
Program Net:	**(594,555)**	**153,143**	**(799,201)**	**(66,312)**	

OAKTON COMMUNITY COLLEGE

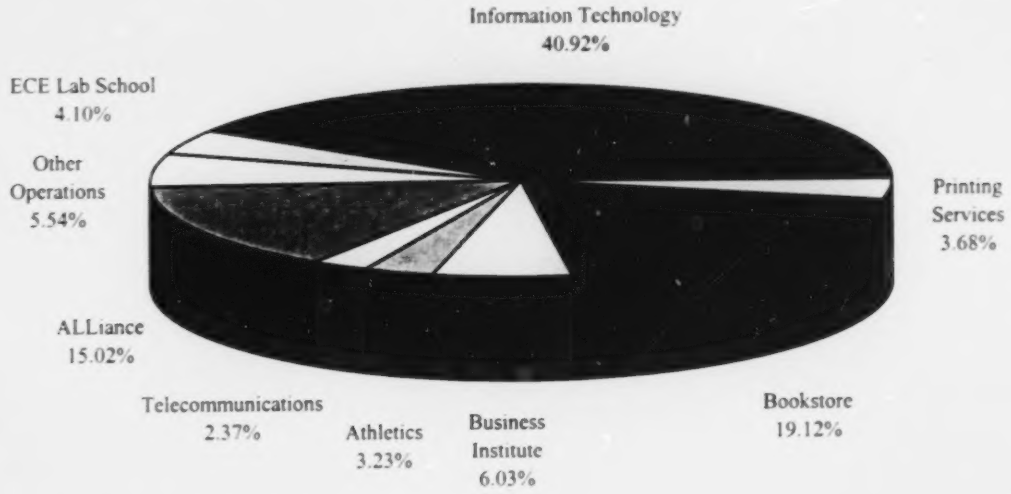
Community College District No. 535

Camparison of Revenues and Expenditures Auxiliary Enterprise Fund by Program

Fiscal Year 1999 Revenues



Fiscal Year 1999 Expenditures



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Liability, Settlement, and Protection Fund

The Liability, Settlement, and Protection Fund is used for recording the financial activities in connection with liability, protection activities such as public safety, and certain mandated insurance programs such as worker's compensation insurance. It is supported by a separate property tax levy. These funds may not be used for other purposes.

	FY 97 Actual	FY 98 Budget	Preliminary FY 98 Actual	FY 99 Budget	Fy 98 to Fy 99 Budget % Incr
REVENUES					
Local Government	1,002,332	990,000	1,027,231	546,000	-44.85%
Sales and Service Fees	263,241	280,000	253,407	0	-100.00%
Investment Income	84,270	50,000	105,348	50,000	0.00%
TOTALS:	1,349,843	1,320,000	1,385,986	596,000	-54.85%
EXPENDITURES					
Total Public Safety	536,122	632,235	587,201	0	-100.00%
Insurance Costs					
Employee Benefits	310,541	488,000	376,857	488,000	0.00%
Contractual Services	34,883	66,000	74,700	66,000	0.00%
Fixed Charges	211,333	216,280	102,616	213,280	-1.39%
All Other Expenditures	4,152	3,000	19,835	3,000	0.00%
Total	560,909	773,280	574,008	770,280	-0.39%
TOTALS:	1,097,031	1,405,515	1,161,209	770,280	-45.20%

Comparison of Revenues and Expenditures
Audit Fund

The law requires an annual audit conducted by an external agency and a comprehensive annual financial report on the use of public funds. The Audit Fund is used for recording revenues and expenditures for those audits and related financial reports. It is supported by a separate tax levy. Audit funds may not be used for other purposes.

REVENUES					
Local Government	44,782	44,550	46,837	44,550	0.00%
Investment Income	3,405	1,000	3,812	3,200	100.00%
TOTALS:	48,187	45,550	50,649	47,750	4.83%
EXPENDITURES					
Salaries	6000	6500	4000	7000	7.69%
Contractual Services	34,192	36,900	40,520	39,000	5.69%
General Supplies/Materials	0	2,110	807	2,110	0.00%
TOTALS:	40,192	45,510	45,327	48,110	5.71%

OAKTON COMMUNITY COLLEGE

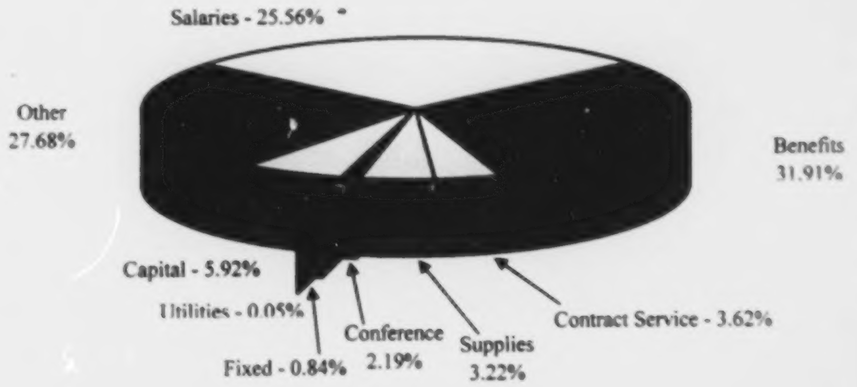
Community College District No. 535

Comparison of Revenues and Expenditures

Restricted Purposes Fund

The Restricted Purposes Fund records the revenues and expenditures for monies which have restrictions regarding their use. Such monies include state and federal government grants and private grants restricted to specific purposes. Examples of such grants include Special Populations grants and Perkins grants. All of the various programs use self-balancing accounts within the fund.

	FY 97 Actuals	FY 98 Budget	Priliminary FY 98 Actuals	FY 99 Budget	Fy 98 to Fy 99 Budget % Incr
REVENUES					
State Government	3,323,697	4,235,144	3,959,791	3,325,666	-21.47%
Federal Government	1,523,880	1,825,659	1,532,485	3,234,589	77.17%
Investment Income	99,453	0	113,412	80,000	0.00%
Other Sources	141,987	674,260	444,331	516,173	-23.45%
TOTALS:	5,089,017	6,735,063	6,050,019	7,156,428	6.26%
EXPENDITURES:					
By Object					
Salaries	1,355,361	1,714,731	1,519,220	1,999,905	16.63%
Employee Benefits	1,606,212	1,847,361	2,107,384	2,180,290	18.02%
Contractual Services	82,063	413,046	245,802	270,519	-34.51%
General Materials and Supplies	156,648	342,592	200,571	325,400	-5.02%
Conference and Meeting Expenses	59,245	87,905	80,088	66,440	-24.42%
Fixed Charges	18,628	17,352	17,356	15,828	-8.78%
Utilities	913	1,526	3,121	5,000	227.65%
Capital Outlay	511,242	819,406	717,167	424,112	-48.24%
Other	1,298,705	1,491,144	1,159,310	1,817,034	21.86%
TOTALS:	5,089,017	6,735,063	6,050,019	7,104,528	5.49%



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Operations and Maintenance Fund (Restricted)

The Operations and Maintenance Fund (Restricted) records the revenues and expenditures related to the acquisition or construction of major capital facilities. Major remodeling activities are also recorded in this fund. Monies may not be transferred out of this fund to be used for other purposes such as faculty salaries or instructional supplies. This fund includes life safety revenues and expenditures which are accounted separately within the fund.

	FY 97 Actual	**FY 98** Budget	Preliminary **FY 98** Actual	**FY 99** Budget	**Fy 98 to Fy 99** Budget % Incr
REVENUES					
Local Government	(3,459)	0	(224)	0	0.00%
State Government	0	0	48,150	50,200	100.00%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	0	0	0	0	0.00%
Sales Service Fees	0	0	0	0	0.00%
Facilities Revenue	0	0	0	0	0.00%
Investment Income	261,187	250,000	146,219	315,000	26.00%
Other Sources	50,000	50,000	50,000	50,000	0.00%
TOTALS:	307,728	300,000	244,145	415,200	38.40%
Transfer In (Out):	2,900,000	2,450,000	3,489,966	1,000,000	
NET WITH TRANSFERS:	3,207,728	2,750,000	3,734,111	1,415,200	
EXPENDITURES:					
By Object					
Salaries	75,057	79,500	69,602	30,700	-61.38%
Employee Benefits	5,150	5,400	5,400	0	-100.00%
Contractual Services	352,162	150,505	248,945	244,505	62.46%
General Materials and Supplies	46,408	0	83,317	2,000	-100.00%
Conference and Meeting Expenses	0	0	0	0	0.00%
Fixed Charges	0	0	0	0	0.00%
Utilities	0	0	0	0	0.00%
Capital Outlay	2,932,793	3,350,000	3,007,323	2,780,200	-17.01%
Other	0	0	0	0	0.00%
TOTALS:	3,411,570	3,585,405	3,414,587	3,057,405	-14.73%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Equipment Expenditures

Equipment purchases consume a significant portion of the College's expenditures and budgeting energies. A college in an increasingly technologically based society cannot afford to attempt to educate its students with outmoded and antiquated equipment. However, as easy as it is to be thrilled, even overcome, by the latest technological marvels and gadgets, funds for equipment are, and must be, limited by the realization that equipment alone cannot educate people; it is only a part of the total educational environment.

Program	**FY 97** Actual	**FY 98** Budget	Preliminary **FY 98** Actual	**FY 99** Budget	**Fy 98 to Fy 99** Budget % Incr
Education Fund					
Instruction					
Baccalaureate	241,371	121,044	89,512	171,682	41.83%
Vocational	329,008	282,800	217,147	144,900	-48.76%
Instructional Support	37,431	30,625	30,484	114,550	274.04%
Total Instruction:	**607,810**	**434,469**	**337,143**	**431,132**	**-0.77%**
Academic Support:	91,539	165,143	142,403	242,100	46.60%
Student Services:	62,547	142,900	107,161	119,800	-16.17%
Public Services:	984	22,400	4,812	18,210	-18.71%
Operations/Maintenance Plant:	8,560	0	0	0	0.00%
General Administration:	29,374	22,400	19,957	32,900	46.88%
General Institutional:	1,312	18,000	8,645	12,500	-30.56%
Total Education Fund:	**802,126**	**805,312**	**620,121**	**856,642**	**6.37%**
ATEG Grant	(119,849)	(130,959)	(130,959)	(135,040)	3.12%
Program Improvement Grant	(18,080)	0	(17,625)	0	0.00%
Net Educational Fund:	**664,197**	**674,353**	**471,537**	**721,602**	**7.01%**
Operations and Maintenance Fund					
Total Operations/Maintenance Plant:	**56,294**	**202,450**	**193,217**	**94,930**	**-53.11%**

Auxiliary Enterprises Fund

Instruction:	13,834	2,000	29,123	0	-100.00%
Academic Support:	501,502	251,500	253,127	398,650	58.51%
Public Services:	9,134	24,800	19,717	45,700	84.27%
Auxiliary Services:	154,351	38,670	38,927	66,945	73.12%
Operations/Maintenance Plant:	2,762	17,000	22,686	14,300	-15.88%
General Administration:	8,182	0	0	0	0.00%
General Institutional	23,356	15,000	13,709	21,900	46.00%
Total Aux Enterprises Fund:	**713,121**	**348,970**	**377,289**	**547,495**	**56.89%**

Restricted Purposes Fund

Total Restricted Purposes	**511,242**	**819,406**	**717,167**	**424,112**	**-48.24%**

Liability, Settlement, and Protection Fund

Operations/Maintenance Plant:	10,246	28,500	23,779	0	-100.00%
General Institutional:	2,907	20,000	9,084	0	-100.00%
Total Liability, Settlement, Protection	**13,153**	**48,500**	**32,863**	**0**	**-100.00%**

Total Equipment Expenditures:

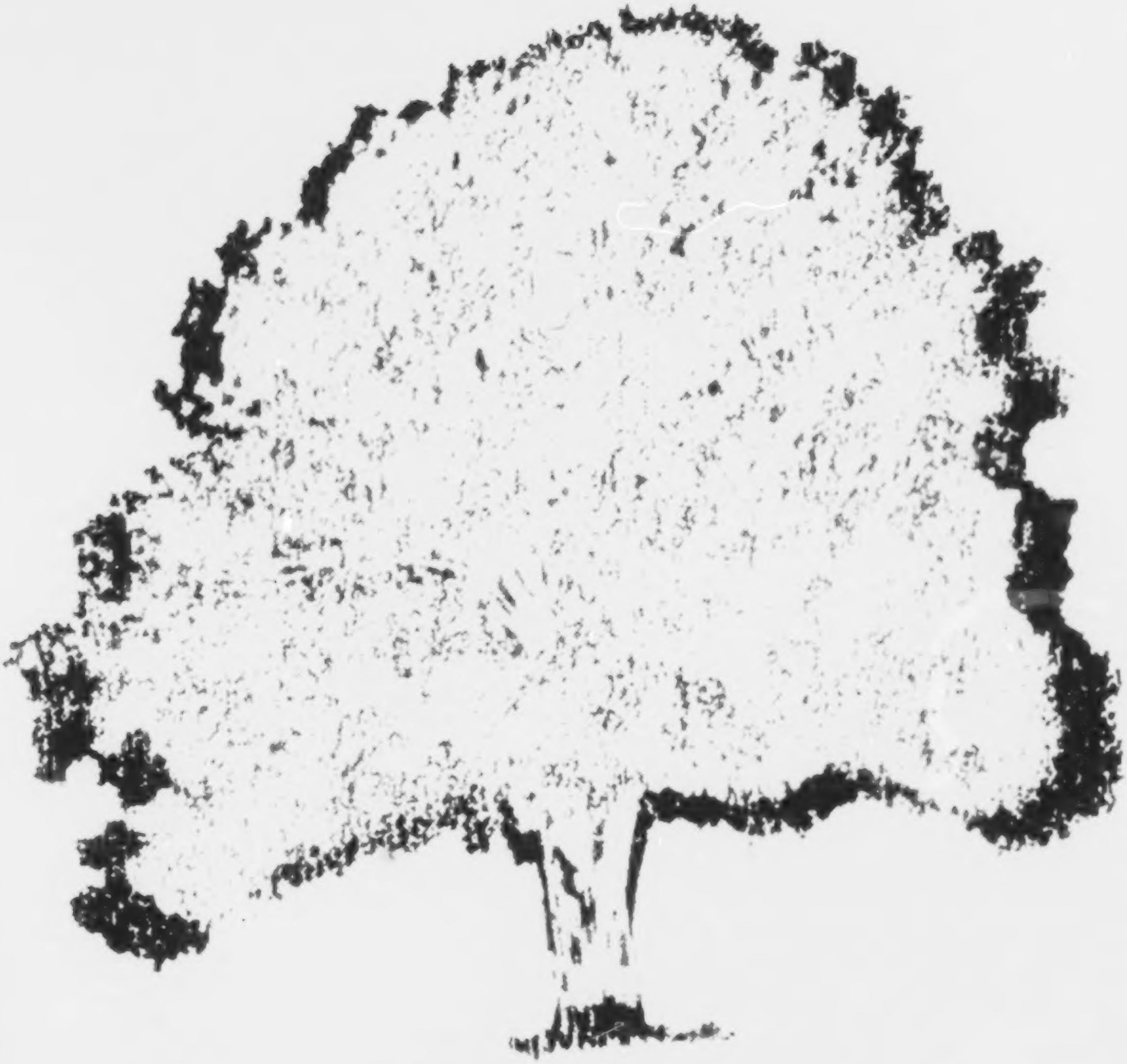
Total:	**2,095,936**	**2,224,638**	**1,940,657**	**1,923,179**	**-13.55%**

** The equipment requested by Instructional Technology is used in computer labs or the academic network; where possible, equipment budget costs have been assigned to instructional programs. Equipment which cannot be assigned directly to programs is budgeted in this category.

NOTE: This comparison of equipment costs does not include the following equipment expenditures:

1. Operations and Maintenance Fund (Restricted). Expenditures for equipment in this fund are generally for large items such as building air conditioners and, as such, do not really pertain to an analysis of expenditures for instructional purposes, in so far as that goes.
2. Equipment purchased by College clubs.
3. Equipment purchased by the OCC Foundation. Equipment from the Foundation comes in the form of a gift; private donations and grants fund the Foundation, not public or tuition funds. The Foundation has its own accounting procedures totally unconnected with the legal budget of the College.
4. Employee computer equipment plan purchases.

Statistics



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Actual Revenues and Expenditures - Operating Funds

(Education and Operation & Maintenance Funds)

This table shows the history of the budgeted revenues and expenditures, both by program and by object, for the Operating Funds, which are a combination of the Education Fund (Fund 01) and the Operations and Maintenance Fund (Fund 02). All years include budget transfer adjustments, where applicable, as approved by the Board of Trustees. Fund transfers between funds are not included in order to standardize comparisons. This table includes ALLiance Commitment to Excellence and equipment expenditures; all other ALLiance expenditures were moved to the Auxiliary Enterprises Fund beginning with the FY 1995 budget. The Independent Operations expenditure was comprised wholly of the Intercollegiate Athletics program which was moved to the Auxiliary Enterprises Fund beginning with the FY 1992 budget.

Revenues:	Actual **FY 93**	Actual **FY 94**	Actual **FY 95**	Actual **FY 96**	Actual **FY 97**	Actual **FY 98**
Property Taxes	20,836,842	20,250,869	22,139,390	21,906,608	21,930,560	22,882,239
Pers Prop Repl Tax	510,066	524,578	576,927	611,789	689,541	705,464
State Grants	4,765,118	4,776,149	4,355,624	4,749,366	4,647,794	4,912,439
Local Grants/Contract	91,551	117,998	0	0	0	0
Chargeback	48,694	54,469	54,887	78,155	74,106	82,670
Student Tuition/Fees	7,356,848	8,124,884	7,714,217	8,177,675	7,962,616	8,377,177
Sales/Service Revenue	383,826	183,839	103,758	141,400	8,828	22,797
Facilities Revenue	77,252	102,554	0	0	0	0
Investment Income	771,540	947,578	1,354,086	1,783,921	2,475,021	2,897,650
Other Revenue	77,135	93,815	109,001	121,589	43,903	51,262
Total Revenues:	**34,918,872**	**35,176,733**	**36,407,890**	**37,570,503**	**37,832,369**	**39,931,699**
Total Budgeted	34,524,753	33,581,757	34,365,000	35,395,500	37,018,500	38,907,000
Amount Over (Under)	394,119	1,594,976	2,042,890	2,175,003	813,869	1,024,699
% Over (Under)	1.14%	4.75%	5.94%	6.14%	2.20%	2.63%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Actual Revenues and Expenditures - Operating Funds (cont)

Expenditures:	Actual **FY 93**	Actual **FY 94**	Actual **FY 95**	Actual **FY 96**	Actual **FY 97**	Actual **FY 98**
By Function						
Instruction	17,513,989	18,408,512	17,363,958	17,715,676	18,598,909	19,069,248
Academic Support	2,032,176	1,995,593	2,194,705	2,614,763	2,455,389	2,693,260
Student Services	3,095,210	3,242,721	3,544,990	3,560,459	3,702,219	3,989,795
Public Service	370,768	363,613	343,670	373,204	392,203	376,354
Independent Operations	0	0	0	0	0	0
Operation/Maint of Plan	2,887,387	2,413,995	2,717,184	3,249,273	3,413,071	3,657,029
General Administration	2,304,434	2,413,191	2,261,182	2,265,668	2,324,591	2,355,791
Institutional Support	347,862	541,733	993,567	1,243,718	811,687	829,853
Total Expenditures:	**28,551,826**	**29,379,358**	**29,419,256**	**31,022,761**	**31,698,069**	**32,971,330**
Expenditures:						
By Object						
Salaries	21,433,855	21,778,982	21,423,586	22,216,622	22,737,289	23,455,106
Employee Benefits	1,835,564	1,856,569	2,392,865	2,647,736	2,345,469	2,464,545
Contractual Services	1,824,474	2,032,022	1,774,325	1,547,480	2,367,715	2,780,809
Materials and Supplies	1,443,577	1,604,092	1,736,624	1,842,972	1,943,317	2,023,334
Conferences/Meetings	191,814	204,963	198,654	188,333	188,684	222,336
Fixed Charges	241,700	358,080	314,585	711,863	58,541	34,472
Utilities	768,657	673,909	883,914	1,008,367	1,129,902	1,140,833
Capital Outlay	459,831	515,958	423,803	597,006	720,491	664,753
Other	352,352	354,783	270,900	262,382	206,661	185,142
Total Expenditures:	**28,551,824**	**29,379,358**	**29,419,256**	**31,022,761**	**31,698,069**	**32,971,330**
Total Budgeted	30,727,864	31,549,946	30,776,097	32,221,121	33,956,324	34,903,836
Amount Over (Under)	(2,176,040)	(2,170,588)	(1,356,841)	(1,198,360)	(2,258,255)	(1,932,506)
% Over (Under)	-7.08%	-6.88%	-4.41%	-3.72%	-6.65%	-5.54%

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

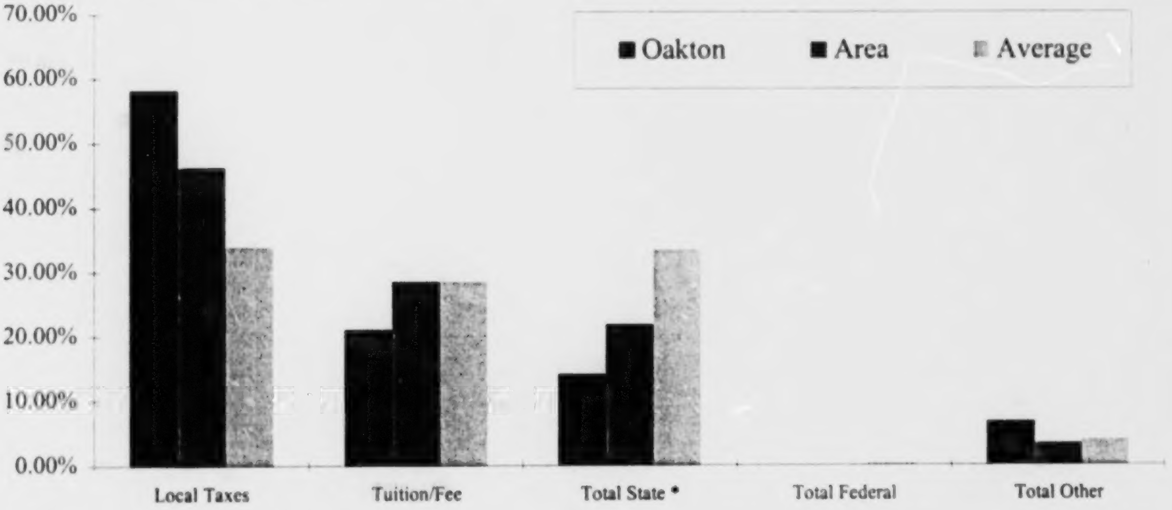
Comparison of Audited Operating Revenues By Source

(Education and Operating & Maintenance Funds)

Fiscal Year 1997

The table below compares audited operating revenues by source, the latest available comprehensive data. Operating revenues include the Education Fund revenues and Operations and Maintenance Fund revenues only. Excluding State Community College because of its unique funding situation, 17 colleges rely on state funding as the primary revenue source, only five colleges rely on tuition and fees as the primary revenue source, and 17 colleges rely on local taxes as the primary revenue source. Direct federal revenues contribute almost nothing to community college operating funding in Illinois but provide for substantial restricted fund grants recorded elsewhere.

REVENUE CATEGORY	**Oakton**	**Local Area Average**	**State Highest**	**State Lowest**	**State Average**	**Average % Incr**
Local Taxes/Chargebacks	58.16%	46.24%	58.16%	10.57%	33.96%	9.55%
Student Tuition	18.18%	26.51%	36.62%	8.75%	25.53%	13.93%
Student Fees	2.86%	2.05%	10.32%	0.00%	2.98%	5.49%
ICCB Grants	11.93%	17.09%	55.64%	11.93%	27.07%	4.22%
Other State	1.82%	4.04%	13.21%	0.00%	5.38%	45.79%
SBE Vocational	0.35%	0.73%	4.75%	0.00%	1.04%	-17.15%
Federal	0.00%	0.01%	1.63%	0.00%	0.20%	-9.28%
Other	6.68%	3.33%	16.90%	0.45%	3.85%	-12.39%
Percent Increase Total Revenue	3.91%	6.41%	32.70%	-14.29%	0.29%	9.18%



SOURCE: ICCB Data and Characteristics

OAKTON COMMUNITY COLLEGE

Community College District No. 535

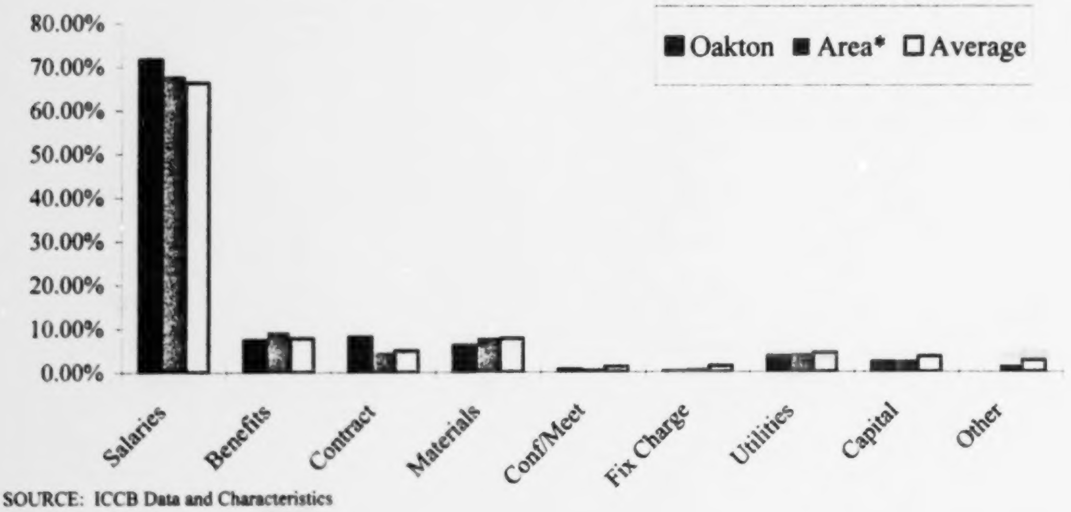
Comparison of Audited Operating Expenditures By Object

(Education and Operation & Maintenance Funds)

Fiscal Year 1997

This table compares audited operating expenditures by object across the state for Fiscal Year 1996, the latest available comprehensive data. While salaries and benefits generally comprise the highest educational costs, contractual services can also be high for those colleges which contract for services such as custodial and maintenance.

OBJECT CATEGORY	Oakton	Local Area* Average	State Highest	State Lowest	State Average	State % Incr
Salaries	71.73%	68.01%	74.15%	54.78%	66.38%	6.86%
Benefits	7.40%	9.33%	14.73%	1.92%	7.81%	28.73%
Contract Services	8.12%	4.64%	18.66%	1.79%	4.96%	26.14%
General Materials	6.13%	7.85%	12.42%	3.12%	7.66%	-8.47%
Conference and Meeting	0.60%	0.82%	2.63%	0.03%	1.23%	6.85%
Fixed Charges	0.18%	0.91%	7.06%	0.00%	1.38%	0.48%
Utilities	3.56%	4.23%	6.64%	0.00%	4.37%	19.39%
Capital Outlay	2.27%	2.71%	11.18%	0.14%	3.55%	10.47%
Other	0.00%	1.51%	14.14%	-1.43%	2.67%	65.48%
Percent Increase Total Expenditure	7.75%	7.90%	42.00%	-2.38%	0.25%	9.56%



SOURCE: ICCB Data and Characteristics

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

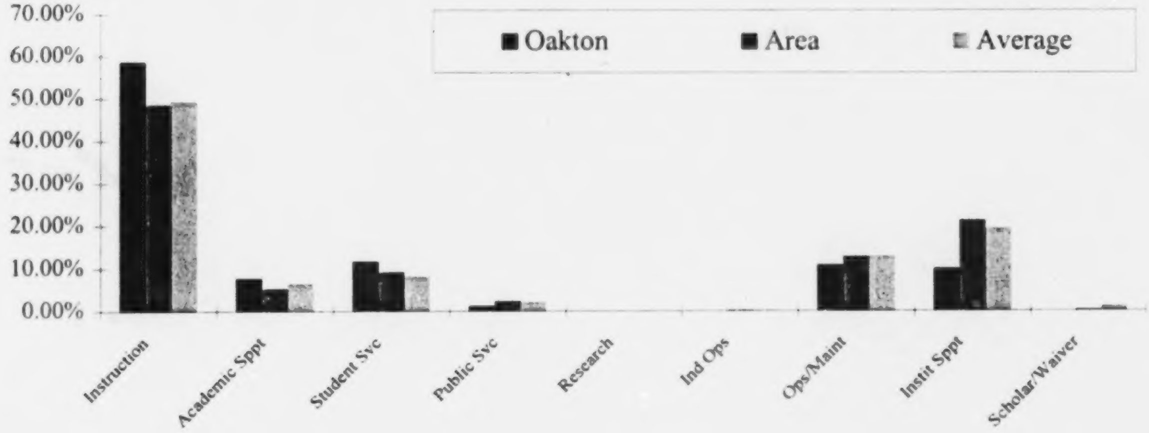
Comparison of Audited Operating Expenditures By Function

Fiscal Year 1997

The table below compares audited operating expenditures by function for Fiscal Year 1997, the latest available comprehensive data. The College's percentages of expenditure by function compare favorably with both the local area colleges and the state as a whole. The bulk of the expenditures are used for those programs which directly or indirectly deal with students: Instruction, Academic Support, and Student Services. Excluding Chicago, Oakton's Instruction expenditures are fourth highest in the state. On a percentage basis the College's Institutional Support program costs are the lowest in the state and Operations and Maintenance costs are tied for fifth lowest in the state. Six colleges showed a net dercrease in expenditures for FY 97.

OBJECT CATEGORY	**Oakton**	**Local Area* Average**	**State Highest**	**State Lowest**	**State Average**	**State % Incr**
Instruction	58.68%	48.55%	60.27%	33.14%	49.33%	-3.28%
Academic Support	7.75%	5.32%	37.01%	2.08%	6.53%	144.66%
Student Services	11.68%	9.24%	11.68%	0.01%	8.27%	-18.97%
Total Direct Services to Students	78.10%	63.11%	78.10%	43.84%	64.13%	
Public Service	1.24%	2.38%	8.84%	0.00%	2.27%	5.81%
Organized Research	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Independent Operations^	0.00%	0.20%	2.07%	0.00%	0.16%	-24.19%
Operations/Maintenance	10.77%	12.80%	16.86%	8.82%	12.91%	-6.56%
Institutional Support	9.89%	21.24%	33.29%	9.89%	19.39%	-6.67%
Scholarships, Grants, Waivers	0.00%	0.27%	9.08%	0.00%	1.14%	N/A
Total Other	21.90%	36.89%	56.16%	21.90%	35.87%	
Percent Increase Total Expenditure	2.18%	3.19%	33.91%	-3.79%	0.13%	3.81%

SOURCE: ICCB Data and Characteristics



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Notes

Minds are like parachutes. They only function when they are open.
Sir James Dewar

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Full Time Faculty Assignments to Instructional Programs

The following analysis compares budgeted full-time faculty teaching loads. The loads are projected to disciplines based on FTE loads reported during the current year, thereby making the current year's actual assignments the following year's budgeted loads. For Fiscal Year 1999, there has been no change in the total number of budgeted positions. The BNAT Nursing position was reclassified from Registered Nursing, and other changes represent minor adjustments in course assignments and teaching loads.

Discipline	FY 94 Actual **FY 1995 Budget**	FY 95 Actual **FY 1996 Budget**	FY 96 Actual **FY 1997 Budget**	FY 97 Actual **FY 1998 Budget**	FY 98 Actual **FY 1999 Budget**	**% Total Faculty FY 99**
BACCALAUREATE						
Art	3.0	3.0	3.0	3.0	3.00	1.94%
Behavioral/Social Studies	12.7	12.1	13.0	12.7	13.15	8.48%
Biology	5.5	5.8	6.3	6.1	5.95	3.84%
Business	2.4	2.8	2.9	2.7	2.45	1.58%
Chemistry	4.0	4.0	4.0	4.0	4.00	2.58%
Computer Science	1.3	1.0	0.9	0.6	0.75	0.48%
Earth Science	5.5	4.2	4.8	4.1	4.60	2.97%
Engineering	1.3	0.7	0.6	0.6	1.60	1.03%
English	17.9	18.1	17.4	18.4	18.60	12.00%
Foreign Language/Int'l Studies	4.1	4.0	3.8	3.7	4.10	2.65%
Historical/Policy Studies	4.8	5.1	5.5	4.7	5.10	3.29%
Humanities/Philosophy	3.7	3.7	3.9	4.4	3.25	2.10%
International Trade	0.1	0.1	0.1	0.0	0.05	0.03%
Mathematics	12.2	12.6	12.6	12.8	12.65	8.16%
Music	2.9	2.0	3.0	1.8	1.85	1.19%
Photography	1.0	1.0	1.0	1.0	1.00	0.65%
Physical Education	1.1	1.3	1.3	1.0	1.70	1.10%
Physics	1.6	1.4	1.5	1.4	2.45	1.58%
Speech/Theater	2.5	3.5	3.8	3.6	3.60	2.32%
Total Baccalaureate:	87.6	86.4	89.4	86.6	89.85	
Baccalaureate as a % of Total:	56.88%	56.47%	57.49%	55.87%	57.97%	
VOCATIONAL						
Accounting Technology	4.8	4.4	4.1	4.4	3.35	2.16%
Architecture Technology	1.0	1.0	1.0	1.0	1.00	0.65%
Automobile Technology	1.0	1.0	1.0	1.0	1.00	0.65%
Biomedical Electronics	0.1	0.0	0.0	0.0	Disc	
BNAT Nursing	New FY 99				1.00	0.65%
Building Energy Systems	1.0	1.0	1.0	1.0	1.00	0.65%

Discipline	FY 94 Actual **FY 1995 Budget**	FY 95 Actual **FY 1996 Budget**	FY 96 Actual **FY 1997 Budget**	FY 97 Actual **FY 1998 Budget**	FY 98 Actual **FY 1999 Budget**	**% Total Faculty FY 99**
Computer Information Systems	5.6	5.7	5.6	5.8	6.55	4.23%
Early Childhood Education	4.0	3.9	3.9	4.0	4.00	2.58%
Electronics Technology	1.9	2.0	2.0	2.0	2.00	1.29%
Facilities Operation/Engineer	0.1	0.0	0.0	0.0	0.00	0.00%
Financial Information Services	0.2	3.0	0.1	0.0	0.05	0.03%
Fire Science Technology	0.1	0.0	0.0	0.0	0.00	0.00%
Health Information Technology	2.0	3.0	3.0	3.0	3.00	1.94%
Hotel Management	2.0	2.0	2.0	2.0	2.00	1.29%
Law Enforcement	2.0	2.0	2.0	2.0	2.00	1.29%
Machine Technology	0.0	0.0	0.0	0.0	0.00	0.00%
Management/Supervision	0.6	0.4	0.5	0.7	0.85	0.55%
Marketing	1.0	1.0	1.0	1.0	1.00	0.65%
Mechanical Design	0.5	0.3	0.4	0.4	0.40	0.26%
Medical Lab Technology	2.0	1.0	2.0	2.0	2.00	1.29%
Office Systems Technology	3.8	3.8	4.1	4.0	3.25	2.10%
Physical Therapist Assistant	4.0	3.0	3.0	3.0	3.00	1.94%
Real Estate	1.0	1.0	1.0	1.0	0.35	0.23%
Registered Nursing	8.3	9.0	9.0	10.0	9.00	5.81%
Total Vocational:	47.0	48.5	46.7	48.3	46.80	
Vocational as a % of Total:	30.52%	31.70%	30.03%	31.16%	30.19%	
OTHER ASSIGNMENTS						
Instruction Administration	0.6	- 0.7	0.6	0.5	0.60	0.39%
Teaching Learning Center	New FY 99				0.20	0.13%
Honors Program	0.6	0.6	0.4	0.6	0.55	0.35%
Staff Development	0.6	0.3	0.4	0.2	0.15	0.10%
Center for Family Education	0.2	0.2	0.0	0.0	0.00	0.00%
Library Circulation	3.0	3.0	2.8	2.8	3.00	1.94%
Library Acquisitions	1.0	1.0	1.0	1.0	1.00	0.65%
Library Catalog	1.6	1.6	2.0	2.0	2.00	1.29%
Television Production Services	0.8	0.9	0.9	0.9	0.80	0.52%
Student Affairs	9.2	8.3	9.3	9.6	8.70	5.61%
North Central Association Study	0.0	0.0	0.4	0.6	0.00	0.00%
Instructional Technology Admin	0.4	0.4	0.4	0.4	0.45	0.29%
Intercollegiate Athletics	0.9	0.7	0.7	1.0	0.40	0.26%
ACIIE	0.5	0.4	0.5	0.5	0.50	0.32%
Total Other:	19.4	18.1	19.4	20.1	18.35	
Other as a % of Total:	12.60%	11.83%	12.48%	12.97%	11.84%	
Grand Total:	154.0	153.0	155.5	155.0	155.00	100.00%

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Instructional Faculty and Administrators
Fall Semester 1997 (FY 1998)

The following tables analyze administrator staffing levels and various combinations of full time and part time faculty by FTE (full time equivalent) and headcount to each other and to reimbursable credit hours. Care should be taken when making direct comparisons. Colleges with large numbers of lab classes compared to lecture classes, for example, may require more faculty for a given number of credit hours.

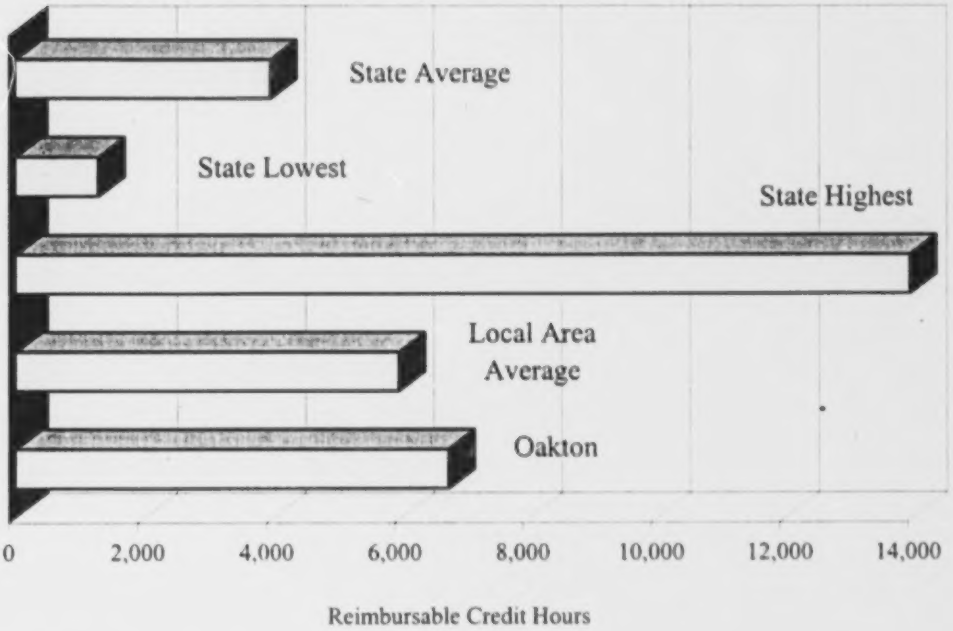
	Oakton	**Local Area* Average**	**State Highest**	**State Lowest**	**State Average**
ADMINISTRATORS					
Full Time	27	31.3	74	5	28.9
Part-time FTE	0	0.0	52	0	1.5
Total Administrator FTE	27	31.3	84	11	30.4
Total Administrator Headcount	27	31.4	148	11	32.2
Credit Hours per Administrator FTE	6,745	5,968.5	13,937	1,290	3,965.2
INSTRUCTIONAL FACULTY					
Full Time	135	140.0	269	5	93.9
Part-time FTE	149	169.5	414	26	92.3
Total Instructional FTE	284	309.5	683	58	186.2
Total Instructional Headcount	536	583.4	1141	71	356.9
Credit Hours per Instructional Faculty FTE	641	603.6	1,088	323	614.4
Credit Hours per Headcount	340	320.2	648	157	333.3
Ratio Full-time to Part-time FTE	0.91	0.83	5.14	0.09	1.40
Ratio Instructional Faculty FT to Administrator FTE	10.5	9.9	22.1	1.6	6.8

NOTE: Chicago City Colleges and State Community College are excluded from state high, low, and average.
SOURCE: ICCB Data and Characteristics

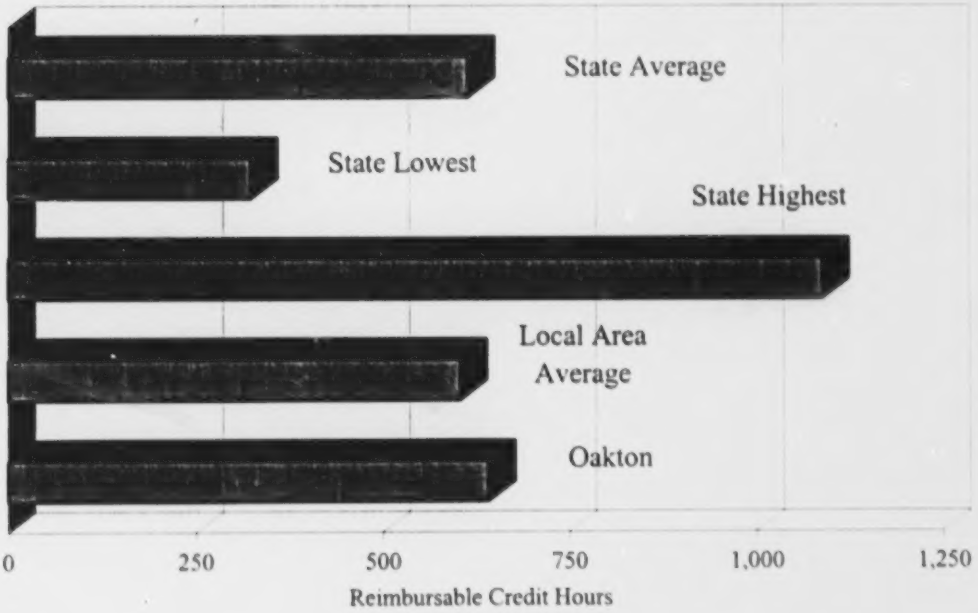
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Credit Hours per Administrator FTE



Credit Hours per Instructional Faculty FTE



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Classified Staff Assignments

The following table compares classified staff assignments to educational and support programs for the last four fiscal years. Staff counts are listed on a full-time equivalent (FTE) basis. Student employees and individuals hired on a contractual service basis are excluded, as are grant-funded positions. FTE totals may vary as some positions change funding from Current Funds to Restricted Purpose Funds, which are not catalogued below. Significant changes for Fiscal Year 1998 include adding eight positions (equalling 7 FTE) in a variety of programs and moving four positions from part-time to full-time positions. The Public Safety program (14.2 FTE) was moved from Fund 12 (Liability, Settlement, and Protection) to Fund 2 (Operations and Maintenance of Plant) in order to comply with revised funding limitations imposed on Fund 12 by the ICCB and recent tax court decisions.

	FY 1996 Budget	FY 1997 Budget	FY 1998 Budget	FY 1999 Budget
Instruction	12.0	12.2	12.3	13.1
Instructional Administration	28.8	29.2	27.8	27.2
Academic Support	39.8	30.0	31.8	32.7
Student Services	34.5	35.8	38.4	38.7
Public Services	6.0	4.0	7.0	7.5
General Administration	31.3	33.1	30.5	31.5
General Institutional	7.1	7.1	7.1	7.6
Total Education Fund	159.5	151.4	154.9	158.3
Operations and Maint. of Plant	43.6	59.1	59.1	73.2
Site Expenditures	2.0	2.0	2.0	2.0
ALLiance	19.1	18.7	18.0	19.5
Auxiliary Enterprises				
Computer Services	15.3	15.3	***	***
Information Technology	**	12.5	30.1	34.1
ECE Lab Schools	13.5	14.0	14.0	14.0
Bookstore	5.5	5.5	5.5	6.5
Institute Bus/Pro Development	1.5	1.5	2.0	2.5
Ray Hartstein Campus Maintenance	16.5	*	*	*
Other	10.6	11.0	9.9	10.4
Public Safety	14.2	14.2	14.2	^
Total Staff FTE	301.3	305.2	309.7	320.6

* RHC Maintenance was budgeted in Auxiliary Enterprises prior to Fiscal Year 1997.

** Instructional Technology was budgeted in the Education Fund prior to FY 1997.

*** Computer Services merged with Information Technology beginning in FY 1998.

^ Public Safety was moved to Operations and Maintenance of Plant beginning in FY 1999.

OAKTON COMMUNITY COLLEGE

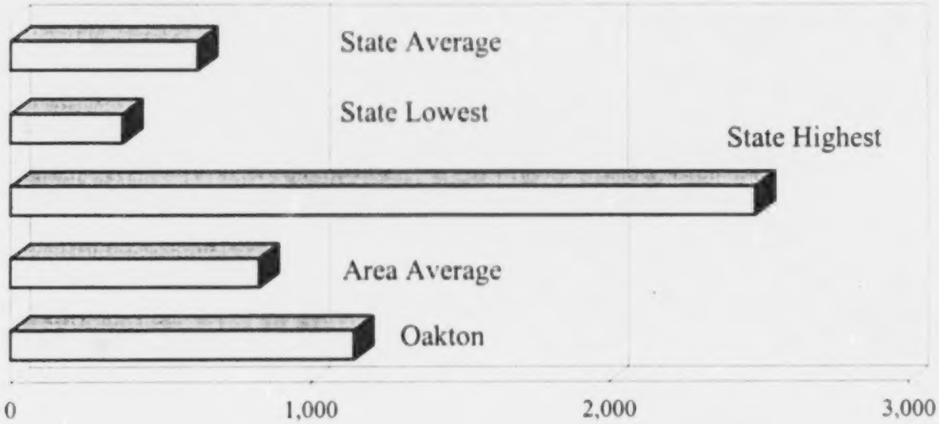
Community College District No. 535

Comparison of Classified Staff - Fall Semester 1997

The following tables examine professional staff and classified staff personnel staffing levels compared to faculty and credit hours. Care should be taken in making direct comparisons without additional analysis. For example, some colleges provide their own custodial, cafeteria, and public safety services while others contract for these services; contracted service personnel, not being direct employees of the college, are not counted in these data. Furthermore, job definitions can vary significantly: a faculty position at one college may be a professional classified staff position at another college. The ICCB for FY94 revised its reporting of personnel classifications; professional staff now includes librarians and counselors (faculty positions at Oakton) as well as certain classified staff positions. This change by the ICCB does not conform to Oakton policy or definitions. The data below is based on ICCB reporting definitions.

	Oakton	Local Area* Average	State Highest	State Lowest	State Average
CLASSIFIED STAFF					
Full Time	102	143	243	17	88
Part-time FTE	57	82	275	0	47
Total Classified Staff FTE	159	225	478	21	136
Total Staff Headcount	223	301	820	25	184
Credit Hours per Classified Staff FTE	1,145	830	2,490	375	624
Faculty FTE per Classified Staff FTE	1.79	1.37	7.29	0.66	1.41
Staff FTE per Admin FTE	5.89	7.19	21.45	1.37	4.46

NOTE: Chicago City Colleges are excluded from state high, low, and average.
SOURCE: ICCB Data and Characteristics



Reimbursable Credit Hours per Classified Staff FTE

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Analysis of Unit Cost Information

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the Unit Cost Study.

The Unit Cost Study provides the Illinois Community College Board and the Illinois Board of Higher Education with information needed to perform their planning and coordinating functions. It also provides the individual community colleges with a useful tool in local planning, evaluation, and management. The study provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges. In addition, the Unit Cost Study is an accountability report to the citizens of each public community college district.

Every effort has been made in the design of the Unit Cost Study to ensure comparability among colleges. The effective utilization of the Fiscal Management Manual by the colleges establishes consistency in financial data from college to college. In addition, the ICCB has developed a Unit Cost Study Manual which provides detailed procedures for conducting the Unit Cost Study. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. *Nevertheless, caution must be exercised in making direct comparisons among colleges.* Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high portion of vocational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The Unit Cost Study consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The Unit Cost Study computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The Unit Cost Study includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Student aid which is disbursed directly to students, expenditure of funds for student organizations or clubs, and auxiliary enterprise funds are also excluded from the unit cost study. Building depreciation costs are included in the Full Instructional Unit Cost so that capital expenditures for buildings are ultimately reflected in the unit cost study.

As the following tables and graphs clearly show, the College's unit cost record is comparable to that of the other local area community colleges, compares favorably with most state averages, and is appropriate for a college of its size, educational programs, staffing, and physical plant. In Fiscal Year 1997, the latest year for which ICCB-compiled unit cost information is available, the College's unit cost figures for each of the instructional categories, except Business, is lower than the local area average, and Oakton's overall average is 94.99% of the local area average.

The significant increase in net instructional cost for Fiscal Year 1997 can be attributed to higher salary and benefit costs, a significant commitment to information technology (as reflected in software, development, and equipment costs), and small increases in allocated costs and operations and maintenance costs. A 6.49% decrease in total credit hours also served to increase the unit cost figures (which are costs per credit hour calculations). A 3.49% decrease in credit hours for Fiscal Year 1998 coupled with higher equipment costs and contractual increases in spending will raise the College's Fiscal Year 1998 unit cost figures.

It should be noted that a comparison of the College with the local area average is more reasonable and valid than a comparison with the state average. The local area average includes colleges which are reasonably likely to have somewhat similar educational programs, personnel costs, and operating costs. Clearly a college in Belleville or East Peoria would be unlikely to compare to Oakton in these critical evaluative criteria. The Chicago City Colleges system has been intentionally excluded from the local area average calculation because that system cannot compare with the individual college systems in the remainder of the state. The Chicago City Colleges system is actually composed of eight individual colleges bound together by a central administrative system.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Net Instructional Costs - Ten Year History

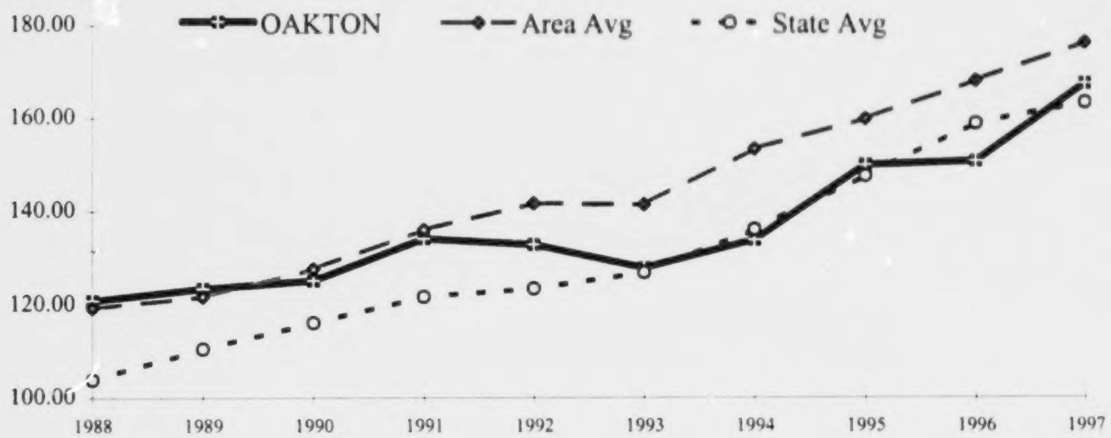
Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including the cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs.

NOTE: Amounts in dollars.

Fiscal Year	OAKTON	Local Area* Average	State Highest	State Lowest	State Average	% Change Prior Year St. Average
1988	120.89	119.39	162.54	83.82	103.92	4.11%
1989	123.49	121.75	147.78	75.74	110.53	6.36%
1990	125.20	127.70	159.35	85.54	116.16	5.09%
1991	134.13	136.08	160.09	84.56	121.74	4.80%
1992	132.92	141.68	189.53	85.63	123.44	1.40%
1993	127.85	141.48	163.18	70.54	126.88	2.79%
1994	133.86	153.43	181.14	93.40	136.09	7.26%
1995	150.05	159.96	187.18	98.04	147.68	8.52%
1996	150.86	168.17	210.91	104.92	158.95	7.63%
1997	167.50	176.34	219.32	116.96	163.40	2.80%
% Change Prior Year	11.03%	4.86%	3.99%	11.48%	2.80%	

Source: ICCB Unit Cost Reports



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Unit Cost Information

Net Instructional Costs By Instructional Category - FY 1997

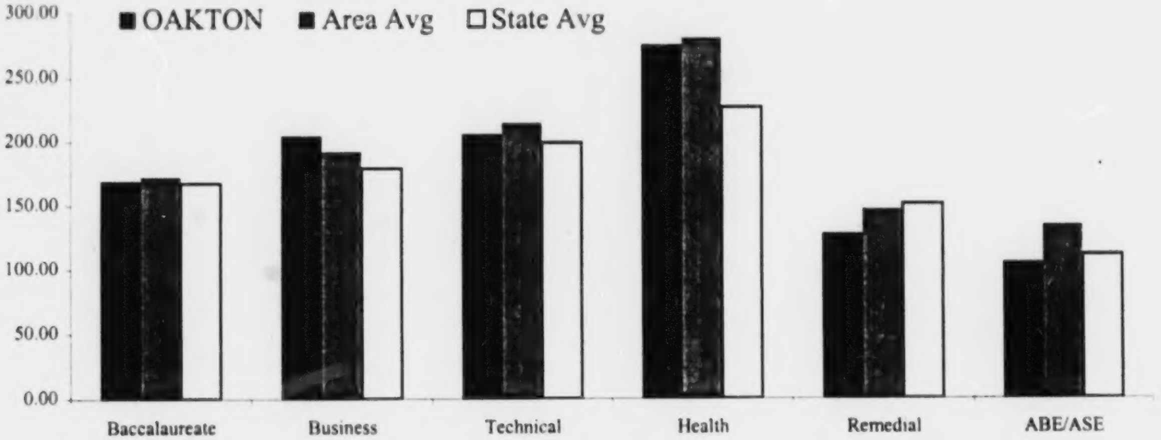
Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including the cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through adult basic/adult secondary education. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs.

NOTE: Cost per credit hour amounts in dollars.
SOURCE: ICCB Unit Cost Reports

Instructional Category	OAKTON*	Local Area Average	State Highest	State Lowest	State Average*	% Increase from Prior Year Oakton	% Increase from Prior Year State
Baccalaureate	169.16	172.41	208.01	113.62	167.37	11.03%	4.44%
Business	204.66	192.34	239.81	130.06	179.15	10.73%	3.02%
Technical	206.05	214.51	286.74	126.23	199.32	13.20%	1.85%
Health	275.54	280.76	378.19	118.56	226.96	20.95%	4.48%
Remedial	128.15	147.26	216.12	111.95	151.40	0.02%	3.28%
ABE/ASE	105.66	134.96	348.03	67.71	111.61	3.23%	-3.91%
Average Cost	167.50	176.34	219.32	116.96	163.40	11.03%	2.82%
% Increase from Prior Year	11.03%	4.86%	3.99%	11.48%	2.82%		

*State-provided weighted average



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Unit Cost Information

Net Instructional Costs By Cost Category - FY 1997

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, other services, operation and maintenance costs, and building rental costs. Other services consist of various indirect costs (allocated by ICCB computer programs), including the cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning.

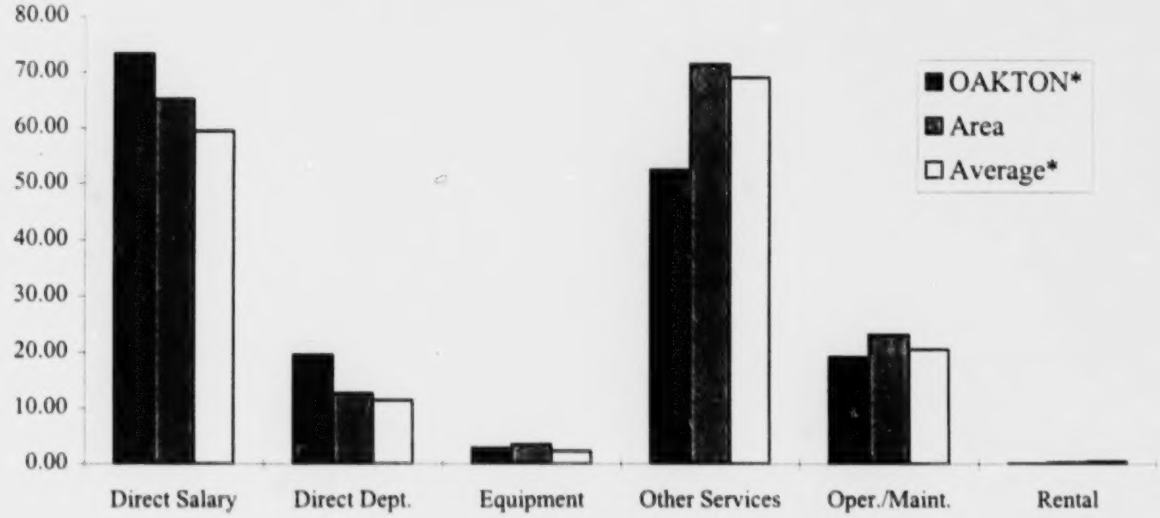
In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs.

NOTE: All amounts in dollars.

SOURCE: ICCB Unit Cost Reports

Cost Category	OAKTON*	Local Area Average	State Highest	State Lowest	State Average*	% Increase from Prior FY Oakton	% Increase from Prior FY State
Direct Salary	73.34	65.23	82.08	29.74	59.46	9.58%	0.46%
Direct Dept.	19.52	12.62	33.06	3.29	11.43	20.05%	1.96%
Equipment	2.87	3.47	11.70	0.00	2.28	403.51%	-0.44%
Other Service	52.58	71.64	112.65	34.92	69.24	5.99%	5.24%
Oper./Maint.	19.12	23.12	36.59	10.44	20.54	33.89%	3.48%
Rental	0.07	0.25	9.22	0.00	0.44	-97.83%	-24.14%
Total	167.50	176.34	219.30	116.97	163.40	11.03%	2.82%
% Increase from Prior FY	11.03%	4.86%	3.98%	11.48%	2.82%		

*State-provided weighted average; other averages are calculated unweighted from supplied data.



OAKTON COMMUNITY COLLEGE

Community College District No. 535

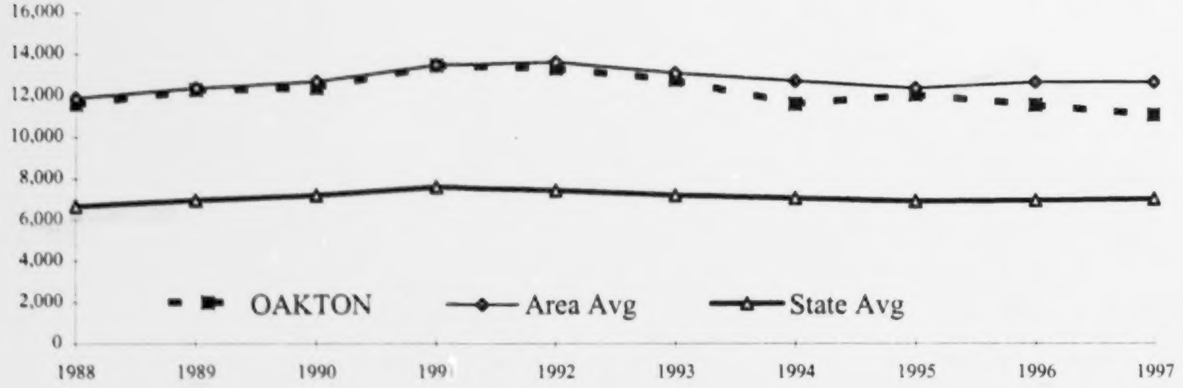
Comparison of Student Enrollment Information

Fall Term Student Headcount

The public community colleges in Illinois enroll more that fifty percent of all students enrolled in undergraduate higher education in the state. The fall term student headcount is the opening enrollment for the fall term as of the tenth day of the term, which is approximately when regular registration for classes ends (regular plus late registration). This count does not include students who register for classes which may start later in the term. It does not directly relate to credit hour grant claims of enrollment because some students will later drop courses for which they were enrolled on the tenth day. It is interesting to note that approximately seventy percent of the enrollments are for part-time students. Headcount figures are also informative because of the requirements the number of students places on the systems which support direct instruction; there is a distinct difference in support requirements between one student taking five classes and five students taking one class each. (See reimbursable credit hour comparison).

** Excludes Chicago City Colleges and Metropolitan Community College
SOURCE: ICCB Data and Characteristics

Fiscal Fall Term FY	OAKTON	Local Area* Average	State** Highest	State** Lowest	Select State** Average	Total State Average	% Increase State Average
1988	11,596	11,891	26,494	1,184	6,667	8,417	1.27%
1989	12,290	12,381	28,037	1,041	6,966	8,762	4.10%
1990	12,395	12,695	29,187	1,236	7,211	9,049	3.27%
1991	13,473	13,487	30,897	1,119	7,604	9,448	4.41%
1992	13,349	13,639	31,625	1,268	7,445	9,190	-2.73%
1993	12,796	13,125	31,132	1,255	7,200	8,868	-3.51%
1994	11,634	12,740	30,237	1,256	7,068	8,681	-2.10%
1995	12,074	12,394	29,888	886	6,910	8,443	-2.75%
1996	11,573	12,684	29,698	838	6,948	8,504	0.72%
1997	11,103	12,684	28,989	1,095	7,022	8,614	1.30%
Prev Yr	-4.06%	0.86%	30.67%	-10.31%	1.99%	2.00%	
10 Year	-4.25%	10.88%	58.84%	-13.33%	7.75%	7.40%	



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Total Reimbursable Credit Hours by Instructional Categories - FY 1997

Reimbursable credit hours form the basis upon which credit hour grants are awarded by the state. Generally speaking, a credit hour is defined by the ICCB as an expected 45 hours of combined classroom/laboratory/ study time during a semester. Each course generates a certain number of credit hours per student, and it is the aggregate of these credit hours which determine the total credit hours for the institution. Not all credit hours which the College generates are necessarily reimbursable. Certain restrictions concerning repeatability of a course, residency of the student, approval by the ICCB, and other factors will serve to reduce the total number of credit hours which an institution may claim for reimbursement. Credit hours are classified by instructional category and reimbursement rates for each of the categories are different.

The percentage table below shows the contribution each instructional category makes to the total reimbursable credit hours for the institutions. For example, there is a community college for which baccalaureate hours represent only 35.44% of the college's total reimbursable credit hours, while the state-wide baccalaureate average for all community colleges is 57.09%.

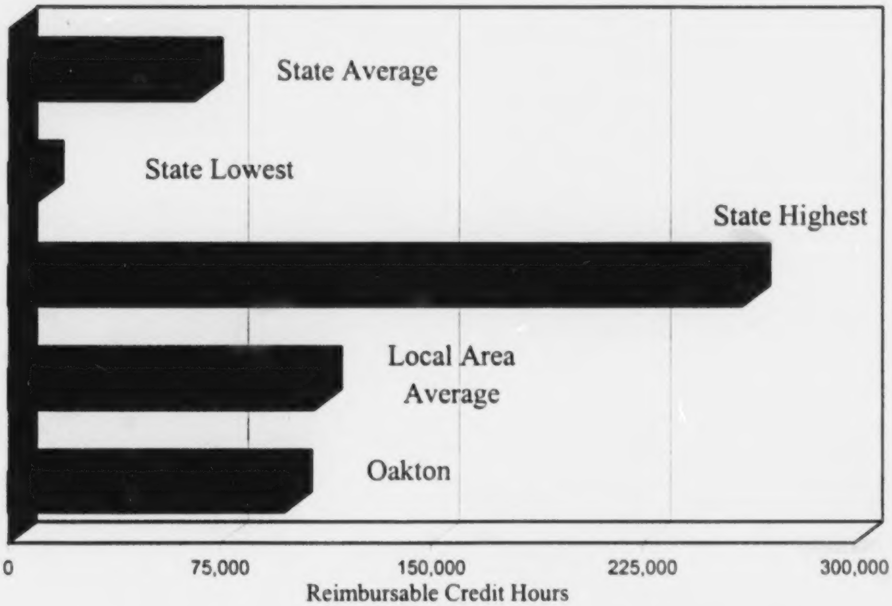
CATEGORY	Oakton	Local Area Average	State Highest*	State Lowest*	State Average*	% Change State Total Hours
Baccalaureate	97,660	108,170	260,027	9,290	65,774	-0.80%
Business	10,420	13,413	30,108	1,213	8,731	-2.11%
Technical	19,168	21,965	61,787	1,168	15,080	6.26%
Health	7,821	9,891	23,363	619	6,750	-1.46%
Remedial	18,883	14,268	25,398	1,452	8,145	-3.12%
ABE/ASE	28,161	19,106	35,735	977	9,767	0.56%
Total Enrollments:	182,113	186,813	411,064	18,741	114,246	
% Change Prior FY:	-4.66%	0.79%	10.94%	-8.51%	-0.02%	-0.09%
% Change 5 Years:	-4.06%	-5.60%	10.54%	-27.56%	-8.62%	-7.54%
% Change 10 Years:	26.93%	23.00%	92.46%	-13.93%	11.90%	7.93%
Percent of each instruction category compared to total reimbursable credit hours						
Baccalaureate	53.63%	56.02%	69.85%	35.44%	57.09%	
Business	5.72%	6.86%	10.49%	4.41%	7.63%	
Technical	10.53%	10.89%	28.21%	6.23%	12.70%	
Health	4.29%	5.71%	13.36%	2.32%	6.30%	
Remedial	10.37%	7.85%	13.54%	2.80%	7.26%	
ABE/ASE	15.46%	12.67%	33.54%	1.83%	9.02%	

*Chicago City Colleges are excluded from state high, low, and average.
SOURCE: ICCB Data and Characteristics

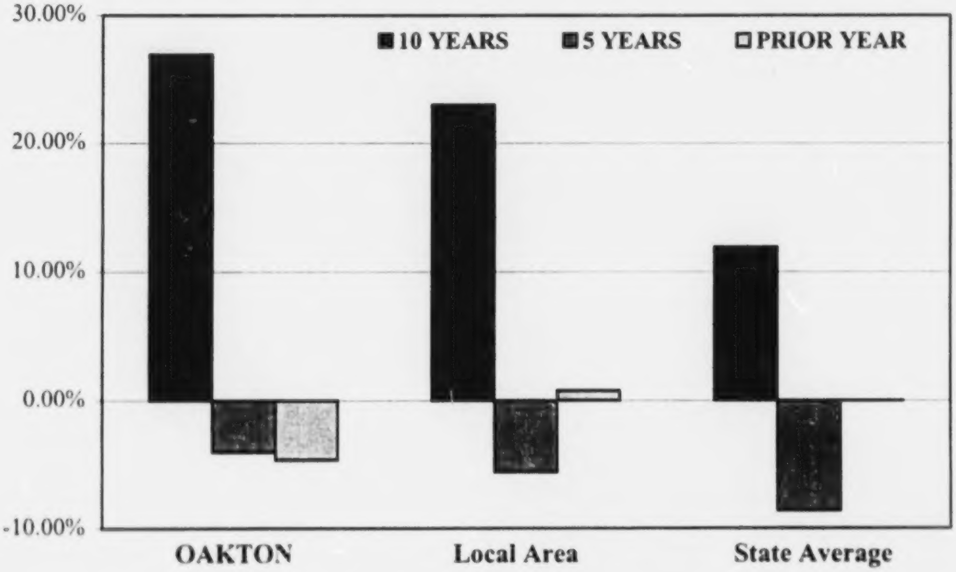
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Baccalaureate Credit Hours



Comparison of Percent Changes in Credit Hour Totals



Reimbursable Credit Hours

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Total and Reimbursable Credit Hours by Instructional/Funding Category

Funding Category	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993*	FY 1994	FY 1995	FY 1996	FY 1997
Baccalaureate	91,241.00	100,104.00	104,436.00	108,227.00	112,570.00	112,854.00	98,486.00	103,706.00	97,660.00
Business Occupational	15,757.00	17,273.50	15,972.50	15,003.50	15,383.00	13,141.00	12,602.50	12,094.00	10,420.00
Technical Occupational	16,108.00	17,648.50	18,268.50	19,199.00	19,289.50	18,131.00	17,277.50	18,616.00	19,167.50
Health Occupational	4,033.50	4,117.00	4,230.50	4,590.00	4,973.00	6,733.00	7,232.00	8,022.50	7,820.50
Remedial Developmenta	8,471.50	11,190.00	12,051.50	12,107.50	13,206.50	12,922.00	19,748.50	20,629.50	18,883.00
Adult Basic/Secondary	21,015.50	20,864.00	21,651.50	23,127.00	24,398.50	24,901.50	25,572.00	27,943.00	28,161.00
General Studies	3,276.50	2,220.00	2,187.50	2,128.00	0.00	0.00	0.00	0.00	
Total Reimbursable	159,903.00	173,417.00	178,798.00	184,382.00	189,820.50	188,682.50	180,918.50	191,011.00	182,112.00
Non-reimbursable	9,890.50	10,436.00	11,846.00	13,325.50	15,267.50	13,079.00	13,986.50	12,362.50	8,056.50
Total Credit Hours	**169,793.50**	**183,853.00**	**190,644.00**	**197,707.50**	**205,088.00**	**201,761.50**	**194,905.00**	**203,373.50**	**190,168.50**
% Change over Pre	1.71%	8.28%	3.69%	3.71%	3.73%	-1.62%	-3.40%	4.34%	-6.49%

Funding Category	Reimbursable Credit Hours by Term Summer 1997	Fall 1997	Spring 1998	FY 1998 Total	% Change for FY 1998	% Total for FY 1998
Baccalaureate	16,928.00	38,762.00	37,333.00	93,023.00	-4.75%	52.80%
Business Occupational	739.50	4,658.00	4,415.00	9,812.50	-5.83%	5.57%
Technical Occupational	2,117.50	8,820.50	9,723.50	20,661.50	7.79%	11.73%
Health Occupational	932.50	2,887.00	3,126.50	6,946.00	-11.18%	3.94%
Remedial Developmental	1,628.50	8,818.50	7,109.50	17,556.50	-7.02%	9.97%
Adult Basic/Secondary	1,068.00	10,772.00	16,331.00	28,171.00	0.04%	15.99%
Total Reimbursable	23,414.00	74,718.00	78,038.50	176,170.50	-3.26%	95.99%
Non-reimbursable	992.50	3,088.50	3,272.00	7,353.00	-8.73%	4.01%
Total Credit Hours	**24,406.50**	**77,806.50**	**81,310.50**	**183,523.50**	-3.49%	

NOTE: Does not include chargeback credit hours

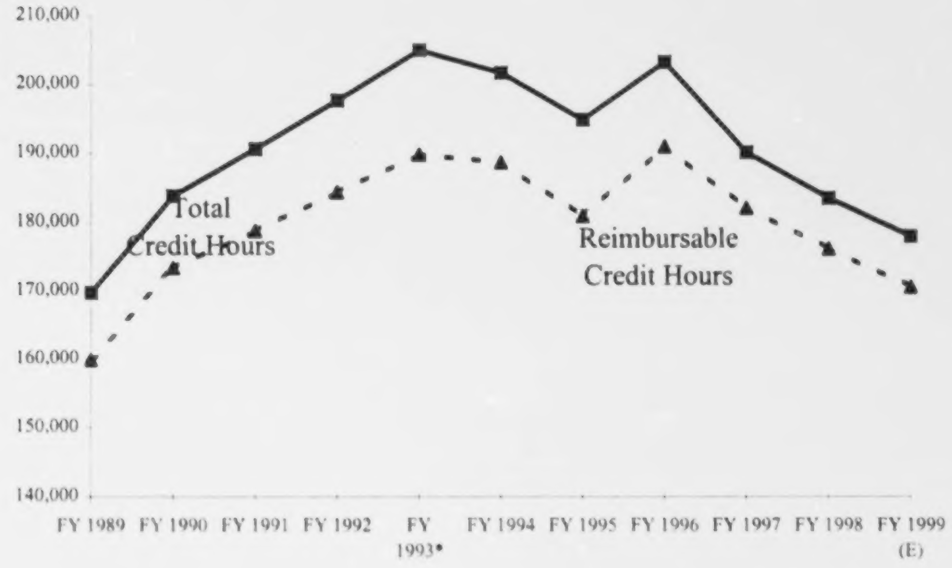
*Beginning with FY 93, General Studies credit hours are no longer reimbursable.

OAKTON COMMUNITY COLLEGE

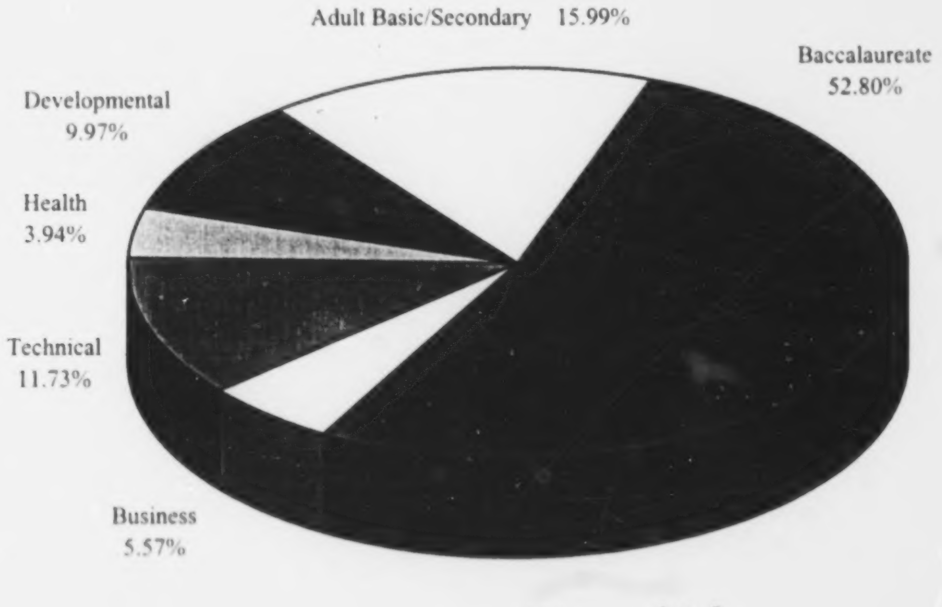
Community College District No. 535

Comparisons of Credit Hours Information

History of Reimbursable/Total Credit Hours



Fiscal Year 1998 Reimbursable Credit Hours by Instructional Category



OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of ICCB Credit Hour Grant Rates By Instructional Category

Community colleges receive grants (also called apportionment allocations) based upon credit hours generated by students who are residents of the State of Illinois. Credit hour rates for each instructional category are established by General Assembly legislative action based upon recommendations from various agencies beginning with the ICCB and ending with the Governor's office. Rates vary from year to year within each category. Categories are not proportionally linked (so that all rise or fall in unison). Grant rates are applied to credit hours earned by the college two fiscal years previously, (i.e., credit hours earned in Fiscal Year 1997 are reimbursed at the Fiscal Year 1999 credit hour grant rates in each instructional category).

Fiscal Year	**Baccalaureate**	**Business**	**Technical**	**Health**	**Remedial**	**ABE/ASE**	**General***
1990	32.72	21.12	40.13	75.04	33.46	11.45	1.00
1991	30.89	20.28	36.93	73.86	30.37	16.10	0.99
1992	28.67	22.28	39.01	70.91	28.76	15.25	0.95
1993	26.82	17.78	37.40	60.01	19.48	12.18	0.84
1994	25.78	19.19	34.21	59.94	18.95	14.77	0.79
1995	26.29	16.50	35.04	59.39	15.82	16.78	0.00
1996	29.44	15.24	31.69	61.32	26.77	11.83	
1997	27.25	19.33	39.75	57.75	30.35	14.07	
1998	28.54	18.73	40.86	60.63	30.68	14.19	
1999	31.23	20.08	43.61	65.1	19.25	12.71	
% Change							
Previous FY	**9.43%**	**7.21%**	**6.73%**	**7.37%**	**-37.26%**	**-10.43%**	
10 Years	**-4.55%**	**-4.92%**	**8.67%**	**-13.25%**	**-42.47%**	**11.00%**	

* Funding for this catagory ceased in Fiscal Year 1995.

NOTE: Prior to 1981 the ICCB used a different category classification system for credit hour grant rates

SOURCE: ICCB Reports and College records

OAKTON COMMUNITY COLLEGE

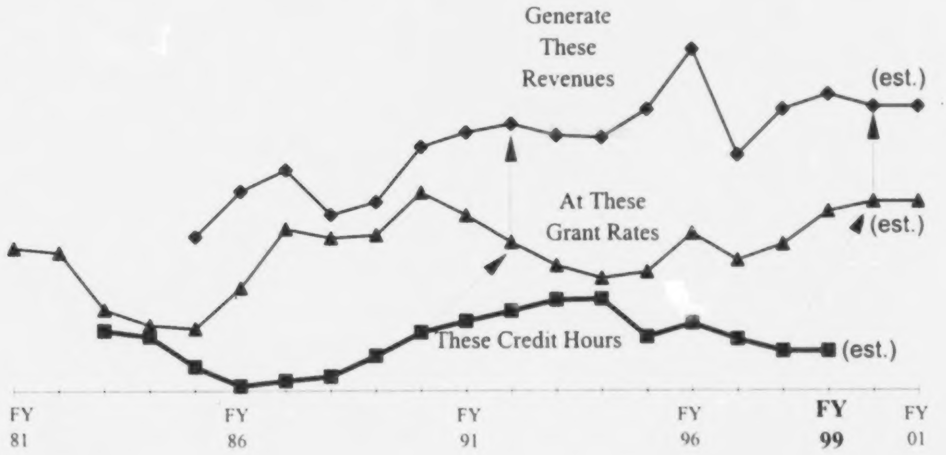
Community College District No. 535

Analysis of Credit Hours, Rates, and Revenue

The chart below shows the relationship between the reimbursable credit hours, the state credit hour grant rate, and the amount of money the College receives based on these two factors. The data is based upon ***baccalaureate*** credit hours and corresponding grant rates. The path connecting each of the three graph lines shows the relationship between the parts: the credit hours are generated in one year; the general assembly establishes the reimbursement grant rate through legislative appropriation during the following year; and the College receives the reimbursement from the state in the second following fiscal year. The chart clearly shows that the rate for Fiscal Year 1999 is less than the rate for Fiscal Year 1990 and only 10.8% more than the rate for Fiscal Year 1981; it has generally fallen and mostly recovered since its high in 1990. The increase of 5.46% in revenues for Fiscal Year 1999 results from an enrollment decrease of -4.75% for FY 1997 being more than offset by an increase of 9.43% in the baccalaureate rate for FY 1999.

Although up and down for the last few fiscal years, it is possible that the reimbursement rate will remain constant or increase slightly for Fiscal Year 2000, which could result in a possible revenue decrease of up to -2.40% or so. A grant rate of $32.79, (a 4.98% increase) would be required to insure flat baccalaureate revenues for the College. And while the other credit hour grant rates have not fared too badly, the baccalaureate hours accounted for 52.80% of all reimbursable credit hours in FY 1998 and so have a significant impact on total reimbursement revenues.

Comparison of Baccalaureate Reimbursable Credit Hours, Grant Rates, and Revenues
(relative data for comparison purposes)



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Enrollment Statistical Data

The Oakton enrollment by program statistical data is based upon Fall Semester data only in order to conform to corresponding data reported by the ICCB to all colleges and to avoid the problems of duplicated headcounts.

Oakton Enrollment by Program	**FY 96**	**FY 97**	**FY 98**
Baccalaureate Programs	7,100	7,076	6,796
Percent Baccalaureate	64.69%	68.01%	67.91%
Vocational Programs	3,876	3,328	3,211
Percent Vocational	35.31%	31.99%	32.09%
Total Programs	10,976	10,404	10,007

The ALLiance enrollment by program statistical data is based upon total fiscal year headcount and includes duplicated counts of students.

ALLiance Enrollment by Program	**FY 96**	**FY 97**	**FY 98**
Business Institute	1,780	1,508	1,830
Co-Listed Programs	0	0	101
Community Service Program	0	0	1,493
Continuing Ed. for Health Profession	1,371	1,796	1,811
Continuing Ed. for Real Estate	369	1,569	258
ESL/Literacy	6,257	6,647	6,925
Evening High School	611	561	504
First Class Adventure	40	24	25
GED Testing	560	899	942
GED	631	672	674
General Programs	7,824	6,312	6,117
Kids' College	2,303	2,231	1,278
Tool Manufacturing Association	512	479	542
Total Programs	22,258	22,698	22,500

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Enrollment Statistical Data

(cont.)

Community service programs make available to students and district residents services and cultural events not otherwise provided by the College. Programs include lecture series, special events and non-credit classes and seminars.

Community Service Program Participation	FY 96	FY 97	FY 98
Emeritus Seminars	908	502	1,064
Passages Lectures	2,053	2,363	2,564
Chinese School Celebration	2,000	2,000	2,000
Humanities Treasures Lectures	2,857	6,355	6,455
Special Lectures	490	530	0
Cultures Connections	719	635	199
Senior Citizen Film Festival	250	250	250
Men's Day	250	325	350
Women's Day	550	500	425
Family Day	4,100	Disc	Disc
International Week	2,000	2,000	2,000
Bypass the Bypass	152	185	219
Celebrating the Arts	0	0	163
Boy Scouts Pinewood Derby	0	0	500
Girl Scouts Badge Seminar	0	0	400
Household Waste Recycling Day	0	0	5,000
Futures Unlimited	0	0	660
Sister Cities	0	0	350
Total Participation	16,329	15,645	22,599

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Academic Awards
Fiscal Years 1971 - 1997

This table shows the number of Academic Awards students have earned each fiscal year in the history of the College.

Year	Associate in Arts	Associate in Science	Associate in Applied Science	Diploma	Certificate	TOTAL
70 - 71	2					2
71 - 72	111		8	3	78	200
72 - 73	190		51	3	84	328
73 - 74	224		82	8	54	368
74 - 75	163		96	6	65	330
75 - 76	173		124	3	72	372
76 - 77	151		137	0	74	362
77 - 78	156	4	144	3	79	386
78 - 79	164	7	165	3	60	399
79 - 80	130	3	150	7	71	361
80 - 81	162	11	121	5	100	399
81 - 82	190	14	141	4	128	477
82 - 83	207	9	174	2	132	524
83 - 84	195	14	278	12	153	652
84 - 85	240	18	259		171	688
85 - 86	245	7	272		136	660
86 - 87	251	11	230		152	644
87 - 88	246	12	199		160	617
88 - 89	321	16	178		126	641
89 - 90	315	17	171		190	693
90 - 91	309	19	175		149	652
91 - 92	293	12	179		193	677
92 - 93	319	8	193		125	645
93 - 94	222	17	183		163	585
94 - 95	240	9	244		218	711
95 - 96	222	14	262		207	705
96 - 97	205	24	211		224	664
97 - 98	220	16	190		169	595
TOTAL	**5,866**	**262**	**4,617**	**59**	**3,533**	**14,337**

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Tuition and Fee Charges - Fiscal Years 1985 - 1999

This table shows the history of the tuition rates and various fixed fee charges. Individual class fees are excluded (i.e., lab fee for biology classes). All amounts are in dollars.

	Per Credit Hour											
Fiscal Year	**In District Tuition**	**Out of District Tuition**	**Out of State Tuition**	**One-time Application Fee**	**Per Semester Non-class Computer Lab Fee**	**Per Semester Registration Fee**	**Late Registration Fee**	**Class Change/ Reinstatement Fee**	**Returned Check Fee**	**Per Credit Hour Student Activities Fee**	**Transcript Fee**	**Per Semester Parking Fee**
84 - 85	17.00	85.00	100.00	10.00			10.00	10.00	10.00	0.75	1.00	2.50
85 - 86	17.00	85.00	100.00	10.00			10.00	10.00	10.00	0.75	1.00	2.50
86 - 87	17.00	85.00	100.00	10.00			10.00	10.00	10.00	0.75	1.00	2.50
87 - 88	17.00	85.00	100.00	15.00			10.00	10.00	10.00	1.00	1.00	2.50
88 - 89	17.00	85.00	100.00	15.00			10.00	10.00	10.00	1.00	1.00	2.50
89 - 90	17.00	85.00	100.00	15.00			10.00	10.00	10.00	1.00	1.00	2.50
90 - 91	17.00	85.00	100.00	15.00			25.00	25.00	10.00	1.25	1.00	2.50
91 - 92	20.00	90.00	100.00	15.00		10.00	25.00	25.00	20.00	1.25	3.00	10.00
92 - 93	25.00	100.00	115.00	15.00	25.00	10.00	25.00	25.00	20.00	1.25	3.00	10.00
93 - 94	30.00	110.00	125.00	15.00	25.00	10.00	25.00	25.00	25.00	1.25	3.00	10.00
94 - 95	32.00	114.00	129.00	15.00	25.00	15.00	25.00	25.00	25.00	1.25	3.00	10.00
95 - 96	33.00	118.00	133.00	25.00	25.00	15.00	25.00	25.00	25.00	1.25	0.00	10.00
96 - 97	35.00	128.00	153.00	25.00	25.00	15.00	25.00	25.00	25.00	1.25		10.00
97 - 98	37.00	138.00	173.00	25.00	25.00	15.00	25.00	25.00	25.00	1.25		10.00
98 - 99	39.00	148.00	193.00	25.00	0.00 **	15.00	25.00	25.00 - 50.00^	25.00	1.25		10.00
99 - 00 *	42.00	158.00	203.00	25.00		15.00	25.00	25.00 - 50.00^	25.00	1.25		10.00
00 - 01 *	45.00	168.00	213.00	25.00		15.00	25.00	25.00 - 50.00^	25.00	1.25		10.00

***Tuition approved by the Board of Trustees; all other amounts estimated.**

**Open computer lab fees are now included in tuition; non-students pay a fee of $5.00 per hour.

^For students dropped for non-payment, the exact fee is based on the date the student requests reinstatement; there is no fee for course/class changes.

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Property Tax Rates and Tuition and Fee Rates

Latest Available Data

	Oakton	Local Area* Average	State Highest	State Lowest	State° Average
PROPERTY TAX RATES Tax Levy Year 1996, Collected in 1997**					
Education Fund	16.54	18.27	37.29 ^	9.07	19.35
Operation/Maintenance Fu	3.31	5.66	10.00 ^	2.50	5.60
Total Operating Funds:	**19.85**	**23.92**	**44.79** ^	**15.87**	**24.95**
Liability, Protect, Settle Fı	0.91	4.11	14.19 ^	0.19	4.19
Bond and Interest Fund	0.00	1.30	17.07 ^	0.00	3.12
Audit Fund	0.04	0.13	0.50 ^	0.01	0.22
All Other	0.00	4.32	15.77 ^	0.00	4.76
Total All Funds:	**20.80**	**33.78**	**60.63** ^	**20.53**	**37.23**
Percent increase for 1995	-10.38%	-2.37%	28.46% #	-17.40%	1.78%
TUITION AND FEE RATES					
Fiscal Year 1997 Tuition	37.00	44.88	53.00 ^	33.00	41.68
Fiscal Year 1997 Fees***	1.25	2.54	7.50 ^	0.00	2.17
Total Fiscal Year 1997	38.25	47.43	56.00 ^	33.00	43.85
Fiscal Year 1998 Tuition	37.00	44.88	53.00 ^	33.00	41.68
Fiscal Year 1998 Fees***	1.25	2.54	7.50 ^	0.00	2.17
Total Fiscal Year 1998	38.25	47.43	56.00 ^	33.00	43.85
Dollar Increase FY 1998	0.00	0.00	0.00	0.00	0.00
Percent Increase FY 1998	0.00%	0.00%	0.00% #	0.00%	0.00%
5 Year % Increase	15.04%	12.86%	30.43% #	0.00%	12.87%
10 Year % Increase	113.93%	53.26%	140.78% #	25.45%	57.14%

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

**Rates are cents per $100.00 of Equalized Assessed Valuation, calendar year basis.

^ Data is for individual colleges and is not cumulative.

***Average fee rate per credit hour

°For tax rates, includes all 40 colleges even if levy is zero

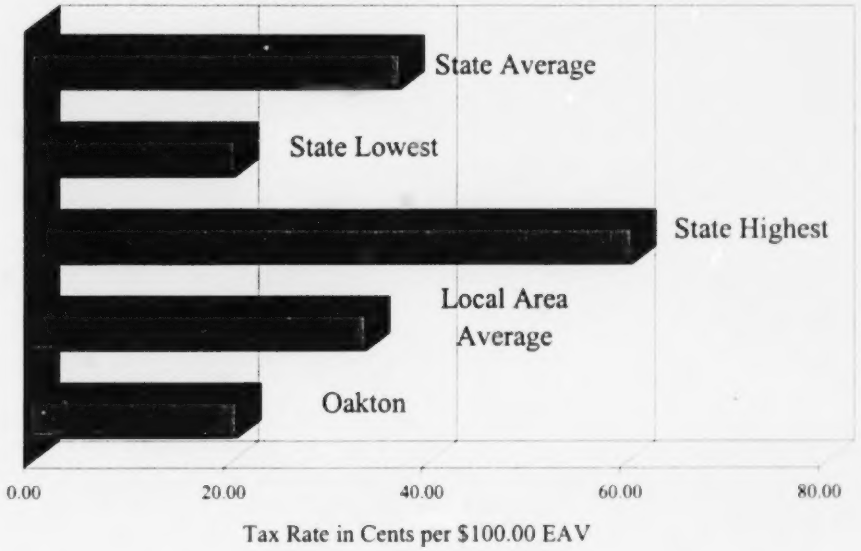
Data is for individual college totals

SOURCE: ICCB Data and Characteristics and other ICCB reports

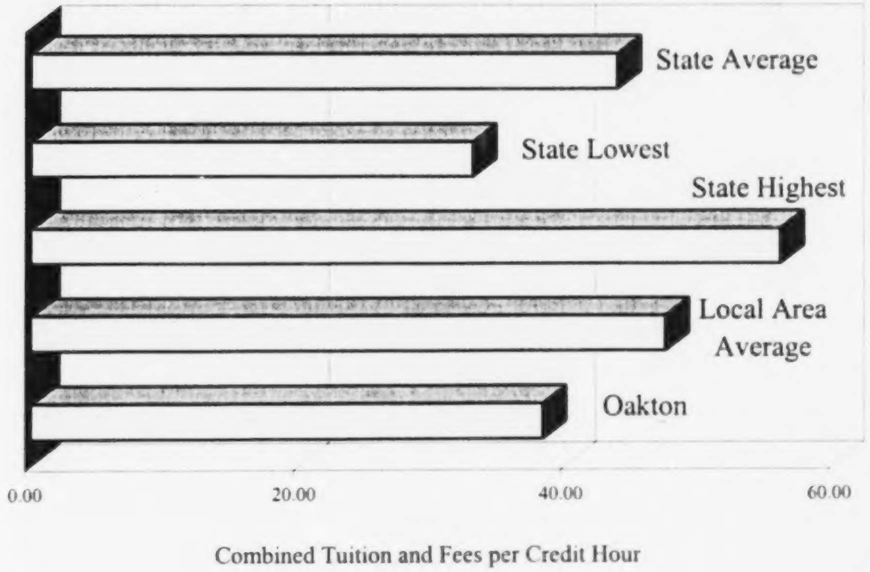
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Property Tax Rates - Tax Levy Year 1996



Tuition and Fee Rates Fiscal Year 1998



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Ten Year History of Tax Rates and Assessed Valuations

The tables below show the history of the tax rates and assessed valuations for property in the College district. Refer to the PROPERTY TAXES portion of the FINANCE AND ACCOUNTING section for a discussion of taxes and rates. The ceiling rate is calculated using ceilings only for those levy categories actually in use. Oakton's original maximum rates have never been increased. A "*" indicates less than the allowable rate ceiling.

	Tax Levy Category							
Tax Year	Education Fund	Operation/ Maintenance Fund	Liability/ Protection Fund	Audit Fund	Bond & Interest Fund	Total Other Taxes	Total Rate	Rate Ceiling
1988	.1590	.0310					.190 *	.225
1989	.1355	.0310					.167 *	.190
1990	.1511	.0488					.200 *	.225
1991	.1750	.0500	.0060 ^	.0005	.0302 ^	.0120	.274 *	.316
1992	.1487	.0425	.0102 ^	.0005	.0265 ^	.0102	.239 *	.317
1993	.1641	.0447	.0099 ^	.0004	.0288 ^		.248 *	.319
1994	.1710	.0398	.0099 ^	.0004	.0299 ^		.251 *	.321
1995	.1590	.0348	.0092 ^	.0004	.0287 ^		.232 *	.318
1996	.1654	.0331	.0087 ^	.0004	.0000 ^		.208 *	.289
1997	.1678	.0416	.0043 ^	.0004	.0000 ^	.0017 ^	.216 *	.286
% Change								
	1.45%	25.68%	-50.57%	0.00%	0.00%	0.00%	3.95%	-1.04%
Current OCC Maximum								
	.1750	.0500	None	.0050	N/A	.0517 ^		
1996 State Average								
	.1935	.0560	.0419	.0022	.0312	.0476	.3723	

^For comparative purposes, assumed to be at maximum; see PROPERTY TAXES discussion.

Levy Year	**Equalizer**	**% Change**	**Assessed Valuation (000,000)**	**% Change**	**Cap Exempt Property Value (000,000)**	**% of Total**	**% Change**	**Estimated Actual Value (000,000)**	**Notes**
1989	1.9133	3.50%	8,055	28.54%				24,165	(1)
1990	1.9946	4.25%	8,451	4.91%				25,352	
1991	2.0523	2.89%	8,614	1.93%				25,842	
1992	2.0897	1.82%	10,136	17.67%				30,407	(1)
1993	2.1407	2.44%	10,359	2.20%				31,077	
1994	2.1407	0.00%	10,204	-1.49%	77	0.75%		30,613	(8)
1995	2.1243	-0.77%	11,234	10.09%	152	1.35%	97.19%	33,701	(1), (9)
1996	2.1517	1.29%	11,444	1.87%	124	1.09%	-18.16%	34,331	
1997	2.1489	-0.13%	11,530	0.76%	87	0.75%	-30.05%	34,591	
1998	2.1800	1.45%	12,775	10.79%	100	0.78%	15.11%	38,325	(1),(E)

(1)	Reassessment of the total district.	(9)	Tax Cap for Cook County - CPI Index Basis
(8)	Cook County Assessments frozen	(E)	Estimated

Source: Cook County Clerk's Office and College records

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Typical History of Property Tax Rates - Overlapping Governments*
Taxes are Actually Collected the Year After

Tax Year **Taxing Bodies**	**1988**	**1989**	**1990**	**1991**	**1992**	**1993**	**1994**	**1995**	**1996**	**1997**	**% Incr**
Cook County (Incl Health)	1.128	1.048	1.068	1.040	1.176	.971	.993	.994	.989	.919	-7.08%
Cook County Forest Preserve	.101	.099	.080	.064	.063	.072	.073	.072	.074	.074	0.00%
Metropolitan Water Reclamation District	.536	.522	.525	.482	.470	.471	.495	.495	.492	.451	-8.33%
Suburban T.B. Sanitarium	.010	.009	.008	.008	.008	.008	.008	.008	.008	.008	0.00%
Consolidated Elections		.029		.023		.022		.029		.027	
City of Park Ridge (Incl Library)	1.474	1.270	1.276	1.380	1.233	1.286	1.318	1.219	1.200	1.239	3.25%
Park Ridge Recreation and Park District	.495	.437	.446	.624	.552	.538	.527	.478	.495	.507	2.42%
Maine Township	.104	.091	.087	.088	.078	.083	.089	.085	.086	.089	3.49%
Maine Township General Assistance	.021	.017	.014	.015	.013	.014	.015	.014	.015	.016	6.67%
Maine Township Road and Bridge	.069	.059	.057	.059	.052	.049	.052	.047	.041	.044	7.32%
Northwest Mosquito Abatement	.011	.009	.008	.008	.009	.009	.010	.010	.010	.011	10.00%
School District 64	3.075	2.890	2.918	2.956	2.549	2.904	3.043	2.810	2.889	3.548	22.81%
Maine Township HS Dist 207	2.231	2.114	2.162	2.206	2.000	2.161	2.335	2.224	2.265	2.352	3.84%
Sub-total Overlapping Rate	9.255	8.594	8.649	8.953	8.203	8.588	8.958	8.485	8.564	9.285	8.42%
Oakton Community College	.190	.167	.200	.274	.239	.248	.255	.233	.208	.216	3.85%
Total Rate	9.445	8.761	8.849	9.227	8.442	8.836	9.213	8.718	8.772	9.501	8.31%
Oakton Percentage of Total	2.01%	1.91%	2.26%	2.97%	2.83%	2.81%	2.77%	2.67%	2.37%	2.27%	-4.12%

* Tax rates are assessed in dollars per hundred at equalized assessed value (EAV).

NOTE: Tax rates displayed are representative for property within the district and are based on the latest available data

Source: A local taxpayer's property tax bill

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of DAVTE Credit Hour Grants and Rates

The following data shows the history of Department of Adult, Vocational, and Technical Education (DAVTE) contributions to the College. Prior to Fiscal Year 1992, funds available for formula reimbursement consisted of State Vocational Funds and Federal Vocational Education Adult Training and Retraining Funds. The federal component of the reimbursement was discontinued beginning with the Fiscal Year 1992 entitlement. Since reimbursement for these vocational programs is based on the total amount of funds available divided by the total credit hours generated in the state, the FY 1992 entitlement, for example, reflected the rate and entitlement reduction, even though credit hour totals increased. The DAVTE entitlement may not match corresponding fiscal year revenues because entitlements are paid in advance on credit hours yet to be earned based upon a disbursement formula calculated on the previous year's entitlement.. Forty percent is paid in January (usually), and thirty percent is paid in late April or early May. A final payment corresponding to the end of the program's fiscal year is made in October and contains the remainder of the entitlement (which is based on the College's fiscal year for credit hours: Summer to Spring), and must be recorded as revenue in the following fiscal year. Therefore, any given fiscal year's DAVTE revenue will contain the final payment from the previous fiscal year and two estimated payments for the current fiscal year. For FY 1998 the FY 1997 credit hour data was used to calculate entitlements because the state lapse period was shortened by one month and FY 1998 student data was not available in time. It is expected that prior year student data will continue to be used for the DAVTE entitlement calculation.

Only approved vocational, technical, and health education courses are eligible for DAVTE reimbursement.

Year	Credit Hours	% Change	Net Grant Rate/ Credit Hour	% Change	DAVTE Entitlement	% Change
FY 1989	25,865	7.37%	6.171	3.51%	159,613	11.14%
FY 1990	27,522	6.41%	6.501	5.35%	178,917	12.09%
FY 1991	26,556	-3.51%	7.601	16.92%	201,852	12.82%
FY 1992	27,692	4.28%	6.204	-18.38%	171,801	-14.89%
FY 1993	28,853	4.19%	6.413	3.37%	185,031	7.70%
FY 1994	27,754	-3.81%	6.985	8.92%	193,865	4.77%
FY 1995	27,836	0.30%	6.358	-8.98%	176,981	-8.71%
FY 1996	27,962	0.45%	6.160	-3.11%	172,246	-2.68%
FY 1997	25,925	-7.28%	5.907	-4.11%	165,171	-4.11%
FY 1998	25,925	0.00%	6.061	2.61%	157,131	-4.87%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Financial Aid to Students - Fall Semester Comparative Data

The following data, based on Fall Semester awards as of the tenth day reporting period, reflects the history of the number of students receiving financial aid awards through the College. Some of the aid, such as Pell Grants, are Federal funds administered by the College for the government; other aid programs, such as the Illinois Veteran's Scholarship, use the College as a registration and monitoring agency but disburse funds directly to the student. A third type of aid, such as OCC Scholarships, is College money disbursed and administered locally by the College. As the data clearly shows, financial aid is increasingly important in supporting students working toward their educational goals; compare the 664 awards in Fall semester FY 1987 with the 1509 awards in FY 1998. The counts below reflect the possibility that a student may have received more than one type of aid during the semester.

	Actual FY 89	Actual FY 90	Actual FY 91	Actual FY 92	Actual FY 93	Actual FY 94	Actual FY 95	Actual FY 96	Actual FY 97	Actual FY 98
Federal Pell Grant					170	30	219	272	243	144
Federal Basic Educational Opportunity Grant	42	61	50	73						
Federal Supplemental Educational Opportunity Grant	13	18	20	22	49	11	49	53	66	50
G I Bill (Veteran's)	40	38	17	51	61	84	69	86	67	70
G I. Bill (Veteran's Dependents)	2	1	1		2	3	1	1	0	1
G I. Bill (Veteran's Vocational Rehabilitation)	1	1		5	2	3	4	5	2	4
Reserve Assist Medical Program	6	2								
Illinois Veteran's Scholarship	83	80	81	110	136	142	134	137	126	121
Illinois Department of Vocational Rehabilitation	2	1	3	3	7	2	14	18	10	16
Illinois State Monetary Award	19	2		2				105	1	28
Illinois National Guard Grant	10	2		4	4	10	5	7	4	5
Illinois POW/MIA Scholarship	3	3	4			1	6	1	1	1
Illinois Guaranteed Loan	13	15	10	15						
Illinois Opportunity Loan			1							
Federal Stafford Loan					40	10	106	112	102	84
Military Tuition Assistance (Active Duty Personnel)	33	27	39	47	38	26	16	12	8	4
National Direct Loan	10	19	14							
Federal Perkins Loan				9	15	10	8	10	7	0
OCC Scholarship	5	88	62	54	59	54	53	61	82	62
Private Industry Council/JTPA Programs						76	112	148	74	74
Private/Organizational Scholarships	14	9	12	20	21	19	22	28	10	36
College Work Study Program	7	12	15	14	25	10				
Federal Work Study Program							30	66	67	39
TOTAL	303	379	329	429	629	491	848	1,122	870	739

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Facilities and Use - Fiscal Year 1997 Square Footage Data

This table compares various characteristics of physical plant facilities. Educational space is a combination of classrooms, labs, and study space. The administration category is a combination of office, support, and health facilities. Other general square footage consists of general use and unclassifiable space. The remaining categories are single categories as defined by the ICCB. The data clearly shows that Oakton compares favorably with other community colleges in economical credit hour/student/space utilization ratios. The state average indicates that a college generally requires half again as much space to accommodate student educational needs as does Oakton. The economy of space is also reflected in reduced utility costs, efficient operations and maintenance (O & M) costs, and lower total physical plant investment dollars per student. (All data in square feet except O & M costs in dollars.)

Use Category	**Oakton**	**Local Area* Average**	**State** Highest**	**State** Lowest**	**State** Average**
Educational Uses	172,286	229,311	407,358	26,494	145,387
% Education /(NASF)	44.89%	51.82%	78.93%	35.49%	51.49%
Administration	101,607	96,941	188,447	12,689	61,364
Athletics/Physical Education	12,935	27,059	65,173	0	20,103
Theater/Auditorium	4,689	11,136	27,647	0	7,458
Special Use	9,760	17,426	49,598	0	10,776
Other General	82,500	67,071	205,312	0	43,603
Net Assignable Square Feet (NASF)	383,777	448,944	931,665	68,281	288,691
% Assignable	61.73%	65.85%	87.57%	6.14%	67.95%
Gross Square Feet (GSF)	621,748	678,150	1,334,923	96,751	420,102
NASF/Credit Hour	2.1	2.5	5.0	0.2	2.7
GSF/Credit Hour	3.4	3.8	9.1	2.0	4.1
NASF/Enrollment^	34.6	36.8	116.4	22.6	48.9
GSF/Enrollment^	56.0	56.2	159.0	30.1	68.7
O & M Costs/NASF	10.66	10.19	21.44	4.70	8.88
Percent Change from Previous FY	28.10%	14.96%	64.93%	14.81%	17.96%

**Excludes Chicago City Colleges

^Fall term headcount enrollment.

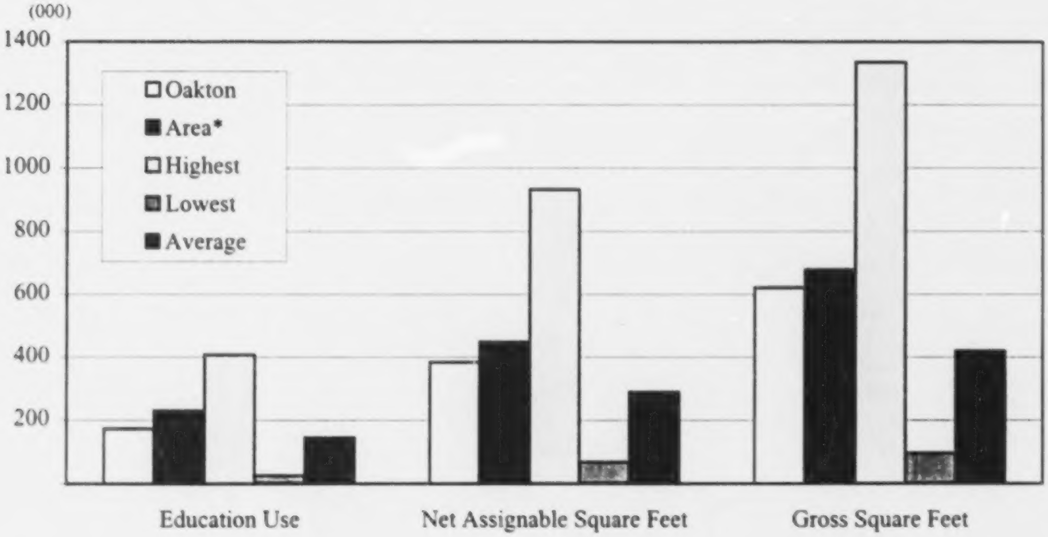
SOURCE: ICCB Data and Characteristics

OAKTON COMMUNITY COLLEGE

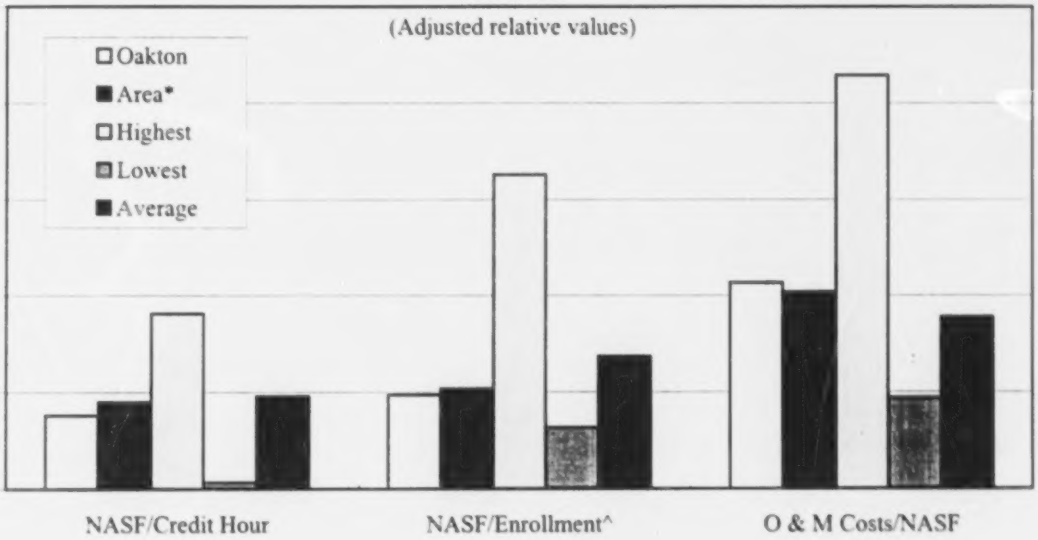
Community College District No. 535

Comparison of Facilities and Use - Fiscal Year 1997 Square Footage Data

Comparison of Education, Net Assignable, and Gross Square Footage



Comparison of Square Footage Data to Enrollment/Cost Data



OAKTON COMMUNITY COLLEGE

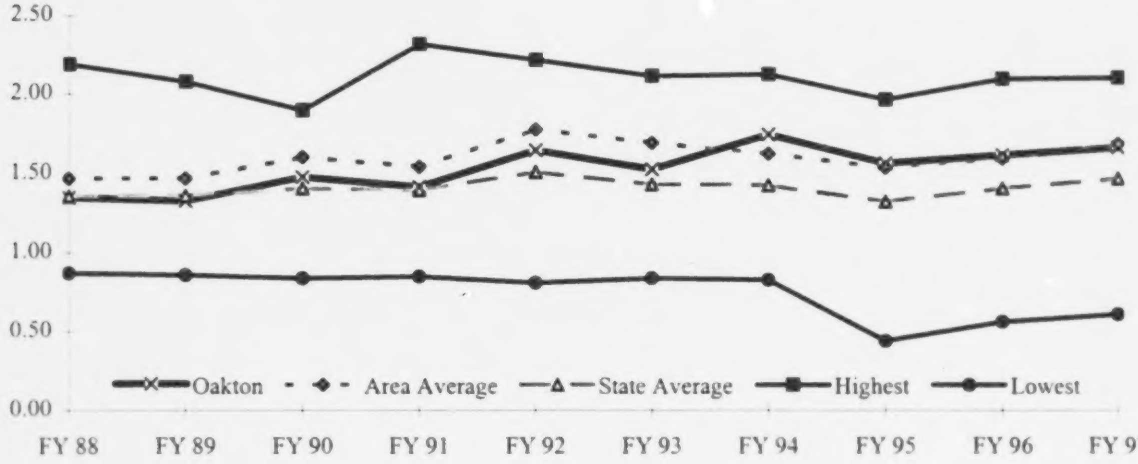
Community College District No. 535

History and Comparison of Utility Costs

These tables present a ten history of utility costs among the community colleges and selected additional analysis. Costs include fuels, electricity, water, and sewage services. Utility costs can vary significantly based upon climatic conditions and factors such as age of the facility, number of buildings, rentals, and type of fuel used, so conclusions about energy efficiency should be drawn with care. Analysis indicates no significant difference in energy costs by geographic location. The ten year average mediates weather extremes but does not account for inflation or other factors.

Fiscal Year	Oakton	Local Area* Average	State Highest	State Lowest	State Average
History of Utility Costs per Gross Square Foot					
FY 1988	1.35	1.47	2.19	0.87	1.36
FY 1989	1.33	1.47	2.08	0.86	1.36
FY 1990	1.48	1.61	1.90	0.84	1.41
FY 1991	1.42	1.55	2.32	0.85	1.40
FY 1992	1.65	1.78	2.22	0.81	1.51
FY 1993	1.53	1.70	2.12	0.84	1.43
FY 1994	1.75	1.63	2.13	0.83	1.43
FY 1995	1.57	1.54	1.97	0.44	1.33
FY 1996	1.62	1.60	2.10	0.56	1.41
FY 1997	1.67	1.69	2.11	0.61	1.47
10 Year Average	**1.54**	**1.60**	**1.98**	**0.76**	**1.40**
Additional Utility Comparisons					
FY 97 Cost/Credit Hour	5.70	6.45	9.52	2.69	5.65
FY 97 Cost/Student Headcount	93.51	94.98	176.74	39.80	96.50

SOURCE: ICCB Data and Characteristics and other ICCB reports



Appendix

Description of Functional Areas and Programs

Current Unrestricted Funds Group

The College's structural organization is similar to that of most community colleges; similar functions and programs are grouped to facilitate coordination and control of activities in furtherance of the College's mission. The financial structure generally follows this functional organization concept. Refer to the various organization charts for specific structural information. The listing below, with the exception of the Office of the President, generally follows the College's chart of accounts structure used by the budget and the general ledger. Individual instructional programs are not included. *Those interested in descriptions of instructional programs and/or classes should refer to the current College Catalog.*

Education Fund

Office of the President

The President provides leadership, direction, and guidance for all aspects of the College's activities and operations and provides administrative focus for the academic programs, student development, community services, and business services of the College within policies approved by the Board of Trustees. The President implements and emphasizes continuous program evaluation and coordinates strategic planning for the College as a whole. The Director of Personnel Services, Senior Director of Research Curriculum Planning/Executive Assistant to the President, and Associate Vice President for Information Technology report directly to the President.

Instructional Administration

Instructional administration encompasses the functions of establishing, conducting, and evaluating the entire instructional program at the College. This includes curricular review and expansion, management of the articulation process, coordinating academic strategic planning within the College, and development and implementation of special instructional services to selected students within the general student population, e.g., the Honors program and Alternative Education.

The Office of the Vice President for Academic Affairs is included in the budget category of instructional administration. It is through this office that the functions of instructional administration are implemented and coordinated.

Included in instructional administration are the offices of the four deans, each with responsibility for coordinating the instructional program areas assigned to the academic divisions. Activities include providing administrative support to the faculty and classes; supervising and evaluating faculty performance, training, and professional development; and coordinating, implementing, and reviewing of specific classes and disciplines. The academic divisions are Science and Health Careers; Mathematics and Technologies; Languages, Humanities, and the Arts; and Social Science, and Business.

Educational Services provides site supervision of the educational programs of the Ray Hartstein Campus and all off-campus sites. This function also includes assistance in curriculum development, staffing, and strategic planning, as well as shipping and receiving, duplicating, mailroom, secretarial support for faculty, and supply distribution services at that campus.

The Research function includes development, design, implementation, analysis, and presentation of research relating to instructional and support program evaluations. Research is also responsible for coordinating and managing the academic details of the College's strategic planning process.

The Honors program provides the academically talented student with the opportunity to take especially challenging courses in preparation for transfer. Emphasis is placed on small classes, enriched curricula, and creating a sense of community among the students.

Staff Development provides administrators, faculty, and staff with opportunities to acquire new skills or to improve old ones. It allows employees to broaden their perspectives in both the theoretical and practical developments in their fields.

Alternative Education focuses on media-based courses, Weekend College, and the Field Studies Program. Alternate instruction methods include broadcast television, closed circuit viewing, and checkout of instructional media for home use.

Academic Support

Academic support functions include those activities which directly support instruction but are not, in and of themselves, instructional. Activities include the full range of library services, instructional support services, television production services, and audiovisual services.

Library services include circulating materials, updating and maintaining the library's collection of books, periodicals, and other materials, and classifying all resident reference materials. Library services also include some electronic reference capabilities such as CD-ROM and on-line database searches.

The area of Instructional Support Services includes non-native student services, individual and small group tutoring in study skill and content areas, assessment testing services, and developmental education services. Limited academic advising services are also available.

Television Production Services coordinates teleconferences and local television productions for classroom use. It also includes management of the College's television studio.

Audiovisual Services include the maintenance, scheduling, and distribution of equipment, both on and off campus. Another major responsibility is assistance to faculty and students in selecting, previewing, ordering, and use of audiovisual materials.

Library and Television Services Administration is responsible for the development, implementation, and coordination of activities within these two functional areas. Of particular importance is the continuing emphasis on implementing technological enhancements to service to the College.

NSHEC Support includes the College's portion of the North Suburban Higher Education Consortium video-conferencing education program. This cooperative education program allows students to register for classes/programs at remote locations and attend class through the use of video-conferencing technologies rather than having to travel to the home school location.

Student Services

Student Services includes those activities which support the student outside the classroom and which are designed to enhance and facilitate the development of students within the College community. Service functions include student and career counseling services, health services, admissions and enrollment, and student activities.

Registration and Records has overall responsibility for planning and implementing registration and records services for the College, including processing of transcripts, graduation audits, processing class lists and grade sheets, and processing registration transactions. This function includes planning and administering the financial aid program.

Enrollment Management activities include planning, organizing, coordinating, and implementing recruiting, marketing and admissions efforts throughout the student, adult, and business populations of the district. It also includes coordinating College-wide enrollment management efforts.

The Student Affairs activities include counseling, advising, programming, and college-wide functions of student development, encompassing educational, career, and personal counseling. Vocational interest testing, academic advisement, and personal development activities are available to all students.

Health Services offers a variety of services to individuals ranging from consultation, laboratory testing, physical exams, and emergency treatment to referral. To promote health education and health awareness, Health Services provides seminars, lectures, training opportunities, health screenings, films, and printed materials.

The Career Placement service assists both currently enrolled students and graduates in meeting full-time, part-time, and summer employment needs. To effectively realize their career plans, students receive help in clarifying goals and objectives related to their life and work values, abilities, needs, and interests.

Student Activities provides experiences for cultural, social, and intellectual individual growth to augment classroom experiences. Development and coordination of student organizations and special interest groups within the framework of college policies and procedures is part of this function.

Student Affairs Administration provides leadership, coordination, and supervision of those offices which provide delivery of services to and maintenance of records for students. These activities include student and counseling services, career placement, health services, athletics, enrollment management, financial aid, registration and records, and student activities.

Public Services

The Public Service function is designed to provide students and residents of the College district facilities and expertise outside the academic realm. It includes seminars, workshops, forums, and other non-academic services.

The Community Programs office makes available to students and other constituencies of the College community services and cultural events not otherwise provided by the College. The career fair and art show openings are just two of the many activities of this function.

The Visual Arts Center serves to focus community attention on the visual arts with displays of student artwork and exhibitions by professional artists both from the community and throughout the country.

Community Services provides coordination and development of programs and services designed to meet the needs of the community. Typical activities include the Lecture Series, the Older Adults Program, Oakton Affiliates, and the OCC Alumni Association.

The Performing Arts Center is a multi-purpose facility program which recognizes the interest of both the College and the community in all aspects of the performing arts. Emphasis is directed toward developing, housing, staffing, and maintaining a variety of on-going performing arts events as well as making possible a solid support system for specialized meetings, seminars, and practical workshops.

General Administration

General Administration includes those activities devoted to the general regulation, direction, and daily operation of the College. Although not functionally a part of General Administration as such, the Office of the President is budgeted in this program category.

College Development is responsible for coordinating College efforts to apply for, secure, and administer federal, state, and other grants in accord with College objectives. This office also develops and solicits alternate, or non-traditional, sources of funding and provides liaison with the OCC Educational Foundation.

The Office of the Vice President for Business and Finance manages the business, finance, and facility areas of the College. The Vice President also serves as the Treasurer of the Board of Trustees. The Budget Office is a part of this office.

Accounting Services accounts for the receipt and disbursement of funds and recording the financial transactions of the College. This office provides financial guidance to the various segments of the College community and prepares the comprehensive annual financial report.

Business Services manages the functional business service activities of the College. These activities include purchasing, shipping and receiving, printing services, food service, and the bookstore.

Personnel Services manages a comprehensive system of personnel administration, including the direction of the employment function, compensation, administration of benefits, training and development, and labor relations. This office is a resource for all except student employees with regards to personnel-related issues. The Director reports directly to the President.

Community Relations develops and coordinates College publications and promotional efforts to facilitate public awareness of the College. Another activity involves communicating with the residents of the district by means of the press and other media.

Campus Support was combined with Educational Services beginning with Fiscal Year 1995.

General Institutional

The General Institutional category includes costs and activities not readily assignable to other organizational categories or which apply to the institution as a whole. It includes Board of Trustees costs, commencement, and certain institutional expenses. Search committee expenses, trustee election expenses, and costs associated with preparing for the North Central Association accreditation visit are included in this category.

The Board of Trustees, whose members are elected by the people of the District, exercise legal control of the College under the laws of the State of Illinois. It sets the policies by which the College is governed, authorizes all significant financial transactions, and approves the financial plan of the College.

Institutional Memberships/Accreditation includes memberships in professional and educational associations which are maintained for recognition and accreditation of the institution as a whole.

Campus Services was changed to Central Services and includes general institutional support to offices of the College. These services include shipping and receiving, central supplies services, and mailroom functions.

Other institutional expense includes expenses which are distributed throughout the institution but recorded in a central account for budgetary control. Included are a series of accounts recording some fringe benefit expenses and allocation of those expenses to all areas of the College.

The Commencement program records the costs of the commencement ceremony held each May for the purpose of awarding diplomas and certificates to graduates.

Chargebacks and Contingency includes the cost of district students attending other community colleges for programs not offered by the College. Contingency funds are set aside for unforeseen expenses occurring during the year.

Operations and Maintenance of Plant Fund

The Operations and Maintenance of Plant Fund includes those activities designed to maximize the life of the physical facility in an economical manner and to provide the facility planning and maintenance management necessary to meet the institutional educational objectives. Additional activities include building maintenance and grounds maintenance. The fund records receipts of rental property and property insurance costs and records utilities costs such as gas, water and electricity. The Transportation program maintains and schedules College vehicles for athletic events, field trips, and other College activities. The main objectives of the Operations and Housekeeping program are the cleanliness and sanitation of the campus buildings. The appearance of College facilities has a definite bearing on the morale of its users, student achievement, and the ability to market the College to potential students and other campus visitors. The Public Safety function is recorded in this fund.

Auxiliary Enterprises Fund

The Auxiliary Enterprises Fund encompasses those programs other than instruction for which a fee is charged for the use of the services or products or which engage in buying and selling as intrinsic activities. Programs include the Institute for Business and Professional Development, the Bookstore, and Information Technology.

Information Technology encompasses all aspects of computer support and services throughout the institution. Academic services include the development and implementation of the institutional academic computing plan, training for faculty in academic computing areas, and assistance in developing technological enhancements to the instructional curricula. This area also installs, staffs, supervises, and maintains the academic computing network and computer labs. Administrative services support the operation of the College's non-academic functions by providing hardware, software, and technical expertise with both local area network and mainframe services.

The Alliance for Lifelong Learning (formerly MONNACEP) is a joint program operating under agreement between Oakton Community College District 535, Maine Township High School District 207, Niles Township High School District 219, and Northfield Township High School District 225. The objective of Alliance is to serve the community through conveniently scheduled non-credit courses, and other educationally and culturally enriching activities such as seminars, symposiums, workshops, concerts, and film series. As required by state law, both

Alliance's revenues and expenditures are included in Oakton's budget because the College is, by agreement, the Administrative District for Alliance.

The Bookstore provides learning materials and supplies necessary for the learning process, making them available to the students at minimal cost. The Bookstore also provides ancillary materials to students such as limited College-related clothing items, magazines, cards, and other sundries.

Intercollegiate Athletics helps to promote the total development of the individual by providing students the opportunity to participate in a comprehensive athletics program. A good athletics program can provide opportunities for students to exercise leadership, cooperation, and the elements of fair play, which are valuable assets in society. A new part of this program is the Fitness Center.

The Early Childhood Education Laboratory School provides day care services to College employees and the general public and also serves as the primary practicum teaching facility for the Early Childhood Education instructional program.

The Institute for Business and Professional Development provides credit and non-credit (continuing education) courses, seminars, workshops, and conferences for business, industry, and government to help these organizations solve their critical employee training problems and stimulate economic development. Through the Institute, business, industry, and government organizations have access to all of the resources and services of the College.

The Telecommunications services program provides telecommunications services to the College. These services include monitoring and operating the internal telecommunications system and operating the switchboard to service calls coming into the College.

The Printing Services function provides printing services to all areas of the College, using offset and photocopy printing techniques and capabilities, as well as printing and production advice and guidance to College personnel.

Other programs included under Auxiliary services are the employee computer purchase plan, office equipment maintenance, teleconferencing productions, and other small programs. Each has a very specific purpose and narrowly defined program definition.

Liability, Settlement, and Protection Fund

The Liability, Settlement, and Protection Fund includes those aspects of financial responsibility relating to tort liability, property insurance and protection, FICA taxes and worker's compensation levies, among others.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Degrees and Certificates Awarded by the College

ASSOCIATE DEGREES

Associate in Arts
Associate in Science
Associate of Science in Engineering
Associate in Fine Arts - Music
Associate in Fine Arts - Art

While Oakton does not offer specific majors within the associate in arts degree, courses from the following disciplines can be selected to satisfy the elective education requirements according to each student's interest and intended major at the bachelor's degree level.

Anthropology
Art
Biology
Chemistry
Communications
Computer Science
Earth Science
Economics
Engineering
English
Foreign Languages
General Business/Business Administration
General Science
Geography
History
Humanities
Journalism
Liberal Arts
Mathmatics
Music
Natural Science
Philosophy
Physical Education
Physics
Political Science
Psychology
Social Science
Sociology
Speech
Theater

Associate in Applied Science

Accounting
Air Conditioning, Heating,
and Refrigeration Technology
Architectural Technology
Automotive Technology (Apprenticeship)
Computer Information Systems(Applications Programmer)
Computer Information Systems(Microcomputer Processing)
Construction Management
Early Childhood Education
Electronic Sand Computer Technology
Facilities Operation and Engineering
Financial Services
Fire Science Technology
Food and Beverage Operations Management
Graphic Design
Health Information Technology
Hotel Management
International Trade
Law Enforcement
Machine Technology (Apprenticeship)
Management and Supervision
Manufacturing Technology
Marketing Management
Mechanical Design/CAD
Medical Laboratory Technology
Nursing
Office Systems Technology
Physical Therapist Assistant
Real Estate

CERTIFICATES

Automation and Cotrol
A+ Computer Diagnostic Specialist
Accounting Associate
Administrative and Office Management
Administrative Assistant
Advanced LAN Management
Animation and Multimedia
Architectural CAD
Architectural Technology
Automotive Service Excellence
Automotive Technology (Apprenticeship)
Basic Nurse Assistant Training (BNAT)
Bed and Breakfast Operations Management
Bookkeeping
Business Marketing
Certified Professional Secretary
CNC/CAM Programming
Coding
Computer-Aided Design
Computer Information Systems
Construction Management
Desktop Design
Desktop Publishing
Early Childhood Education
Early Childhood Education: Administration
Early Childhood Education: Preschool Ages 3 - 5
Early Childhood Education: Infants and Toddlers
Electronic Computer Technician
Electronics Technology
Facilities Maintenance
Financial Services/Banking
Financial Services/Investment Management
Financial Services/Investment Analysis
Fire Science Technology
Food and Beverage Operations Management
Hotel Management
Human Services
Income Tax Preparation
International Trade
Industrial Maintenance
International Marketing
LAN Engineering - CNE Track
LAN Engineering - MCSE Track
LAN Management
Law Enforcement
Machine Technology (Apprenticeship)
Management and Supervision
Manufacturing Technology
Marketing Comunications
Marketing Management
Mechanical Design/CAD
Medical Billing
Medical Office Management
Medical Transcription
Microcomputer Programming Specialist
Microcomputer Support Specialist
Microcomputer User
Office Information Processing Specialist
Phlebotomy
Professional Selling Skills
Purchasing Management
Real Estate
Residential Comfort Control
Retailing for the Entreprenuer
Retail Merchandise Management
Sales Management
Small Business Marketing
Substance Abuse Counseling
Web Programming
Web Site Support and Maintenance

Each degree program has distributive general education and general elective or career curricula requirements which provide the special emphases unique to each program. In the Associate in Arts, Associate in Science degrees, Associate of Science in Engineering, and Associate in Fine Arts the distributive general education courses and their compliance with Illinois Articulation Initiative models are particularly important. This core of general education courses is designed to provide all students with a common academic experience to equip each individual to live effectively as an educated person in our society.

Adoption of Resolution Setting Forth Tax Levies for 1997

This Resolution sets forth the levy recommended at the November Board meeting.

DEH/cjs

President's Recommendation:

That the Board adopt the following resolution:

"Be it resolved by the Board of Trustees of Community College District 535, County of Cook and State of Illinois, as follows:

SECTION 1: That the sum of Nineteen Million Four Hundred and Twenty-five Thousand Dollars ($19,425,000) be levied as a tax for Educational purposes; and the sum of Four Million Eight Hundred and Twenty Thousand Dollars ($4,820,000) be levied as a tax for Operations and Maintenance purposes; and the sum of Five Hundred Thousand Dollars ($500,000) be levied as a special tax for Local Governmental and Governmental Employees Tort Immunity Act purposes; and the sum of Two Hundred Thousand Dollars ($200,000) be levied as a special tax for Social Security and Medicare purposes; and the sum of Forty-five Thousand Dollars ($45,000) be levied as a special tax for Financial Audit purposes on the equalized assessed value of the taxable property of Community College District 535, County of Cook and State of Illinois, for the year 1997 to be collected in the year 1998.

SECTION 2: That the Secretary of the Board of Trustees of Community College District 535, County of Cook and State of Illinois, is hereby authorized and directed to file a Certificate of Levy in substantially the form that is attached hereto with the County Clerk of Cook County, Illinois, on or before the last Tuesday of December 1997.

SECTION 3: That this resolution shall be in full force and effect from and after its passage, approval and filing, as provided by law.

SECTION 4: That the Chairman is authorized to execute the attached Certificate of Compliance with the Truth in Taxation Act."

Adopted this 16th day of December, A.D. 1997

AYES: Hall
Wadhwa
Hartstein
Golberg
Hill
Kriechbaum
Mader

NAYS: --

ABSENT: --

Joan B Hall
Joan B. Hall, Chair
Board of Trustees
Community College District 535

ATTEST:

Ray Hartstein
Ray Hartstein, Secretary
Board of Trustees
Community College District 535

CERTIFICATE OF TAX LEVY

Community College District Number **535**, County of Cook and State of Illinois
Community College District Name: **OAKTON COMMUNITY COLLEGE**

We hereby certify that we require:

the sum of	*$ 19,425,000.00*	to be levied as a tax for educational purposes (110 ILCS 805/3-1), and
the sum of	*$ 4,820,000.00*	to be levied as a tax for operations and maintenance purposes (110 ILCS 805/3-1), and
the sum of	*$ 500,000.00*	to be levied as a special tax for purposes of the Local Governmental and Governmental Employees Tort Immunity Act (745 ILCS 10/9-107), and
the sum of	$ 200,000.00	to be levied as a special tax for Social Security and Medicare insurance purposes (40 ILCS 5/21-110 and 5/21-110.1), and
the sum of	*$ 45,000.00*	to be levied as a special tax for financial audit purposes (50 ILCS 310/9), on the taxable property of our community college district for the year 1997.

Signed this *16th day of December 1997*.

Ray Hartstein
Secretary of the Board of Said Community College District

Jean B. Hall
Chair of the Board of Said Community College District

When any community college district is authorized to issue bonds, the community college board shall file in the office of the county clerk in which any part of the community college district is situated a certified copy of the resolution providing for their issuance and levying a tax to pay them. The county clerk shall each year during the life of a bond issue extend the tax for bonds and interest set forth in the certified copy of the resolution. Therefore, to avoid a possible duplication of tax levies, the community college board should not include in its annual tax levy a levy for bonds and interest.

Number of bond issues of said community college which have not been paid in full: *none (0)*.

This certificate of tax levy shall be filed with the county clerk of each county in which any part of the community college district is located on or before the last Tuesday in December.

(DETACH AND RETURN TO COMMUNITY COLLEGE DISTRICT)

This is to certify that the Certificate of Tax Levy for Community College District Number 535, County of Cook and State of Illinois, on the equalized assessed value of all taxable property of said community college district for the year 1997 was filed in the office of the County Clerk of this county on ____________________, 1997.

In addition to an extension of taxes authorized by levies made by the board of said community college district, an additional extension will be made, as authorized by resolutions on file in this office, to provide funds to retire bonds and pay interest thereon. The total amount, as approved in the original resolution, for said purpose for the year 1997 is $______________________________.

____
County Clerk

____
Date

____
County

AGENDA ITEM 12/97-3
4 of 4

STATE OF ILLINOIS)
)SS
COUNTY OF COOK)

CERTIFICATE OF COMPLIANCE
WITH THE
TRUTH IN TAXATION ACT

Joan B. Hall, being first duly sworn on oath, certifies as follows:

1. That she is duly elected, qualified and acting as Chair of the Board of Trustees of Community College District 535, County of Cook and State of Illinois, a body politic and corporate (the Board), and in such capacity is the presiding officer of the Board.

2. That the Board of Trustees has complied with the provisions of Sections 4 through 5 of the Truth in Taxation Act (Illinois Revised Statutes 1991, Chapter 120, Paragraphs 861 through 869) in the following manner:

a) On November 18, 1997, being not less than 20 days prior to the adoption of its aggregate levy, the Board determined the amount of money estimated to be necessary to be raised by taxation for the year upon the taxable property in its district.

b) Said estimate was less than 105% of the amount extended or estimated to be extended upon the final aggregate levy of the preceding year.

c) The Truth in Taxation Act does not require disclosure by publication and public hearing of the Board's intention to adopt a levy which is less than 105% of the amount extended or estimated to be extended upon the final aggregate levy of the preceding year.

d) The Board has accordingly determined that the provisions of Sections 5 through 7 of the Truth in Taxation Act are inapplicable to this levy.

3. That this certification is made in compliance with the requirements of Section 8 of the Truth in Taxation Act.

DATED this 16th day of December, 1997.

Joan B Hall

Joan B. Hall, Chair
Board of Trustees
Community College District 535
County of Cook and State of Illinois

Subscribed and sworn to before me this sixteenth day of December, 1997.

Vicki Vels
Notary Public

"OFFICIAL SEAL"
VICKI VELS
My Commission Expires June 24, 2001

AGENDA ITEM 6/98-1b
1 of 20

Adoption of Annual Budget for Fiscal Year 1998-99

RESOLUTION OF THE BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT 535, COUNTY OF COOK AND STATE OF ILLINOIS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 1998 AND ENDING JUNE 30, 1999

WHEREAS, on May 19, 1998, the College administration made available such tentative budget as prepared by them to the BOARD for its consideration, and the Treasurer of the BOARD thereafter caused the same to be made conveniently available to the public inspection for at least thirty days prior to final action thereon; and

WHEREAS, on June 23, 1998, a public hearing was held by the BOARD as to such tentative budget, notice of said hearing having been given at least thirty days prior thereto by publication in a newspaper published in the District, and all other legal requirements having been complied with;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT 535, COUNTY OF COOK AND STATE OF ILLINOIS AS FOLLOWS:

Section 1: That the budget in the form attached hereto marked as Exhibit "A" and made a part hereof, which contains an estimate of the amounts available in each fund, separately, and of expenditures from each, and which the BOARD deems necessary to defray all necessary expenses and liabilities of such District for the fiscal year, be and the same hereby is adopted as the budget of this District for the fiscal year beginning July 1, 1998, and ending June 30, 1999.

ADOPTED this 23rd day of June, A.D. 1998

AYES

HALL

HARTSTEIN

HILL

GOLBERG

MADER

WADHWA

KRIECHBAUM

NAYS

--

ABSENT

--

Joan B. Hall

Joan B. Hall, Chair
Board of Trustees
Community College District 535

ATTEST:

Ray Hartstein

Ray Hartstein, Secretary
Board of Trustees
Community College District 535

STATE OF ILLINOIS)
)SS
COUNTY OF COOK)

CERTIFICATE

I, Ray Hartstein, certify that I am the duly elected, qualified and acting Secretary of the Board of Trustees of Community College District 535, County of Cook and State of Illinois, and that in such capacity I am the keeper of the records and seal of the said BOARD.

I further certify that attached hereto is a true and complete copy of that resolution entitled:

RESOLUTION OF THE BOARD OF TRUSTEES OF
COMMUNITY COLLEGE DISTRICT 535, COUNTY OF COOK
AND STATE OF ILLINOIS, ADOPTING THE BUDGET FOR THE
FISCAL YEAR BEGINNING JULY 1, 1998, AND ENDING JUNE 30, 1999,

which Resolution was adopted at a duly convened meeting of said BOARD held on June 23, 1998, upon the motion of

Trustee Wadhwa, which motion was seconded by

Trustee Hill, and the vote on such motion was as follows:

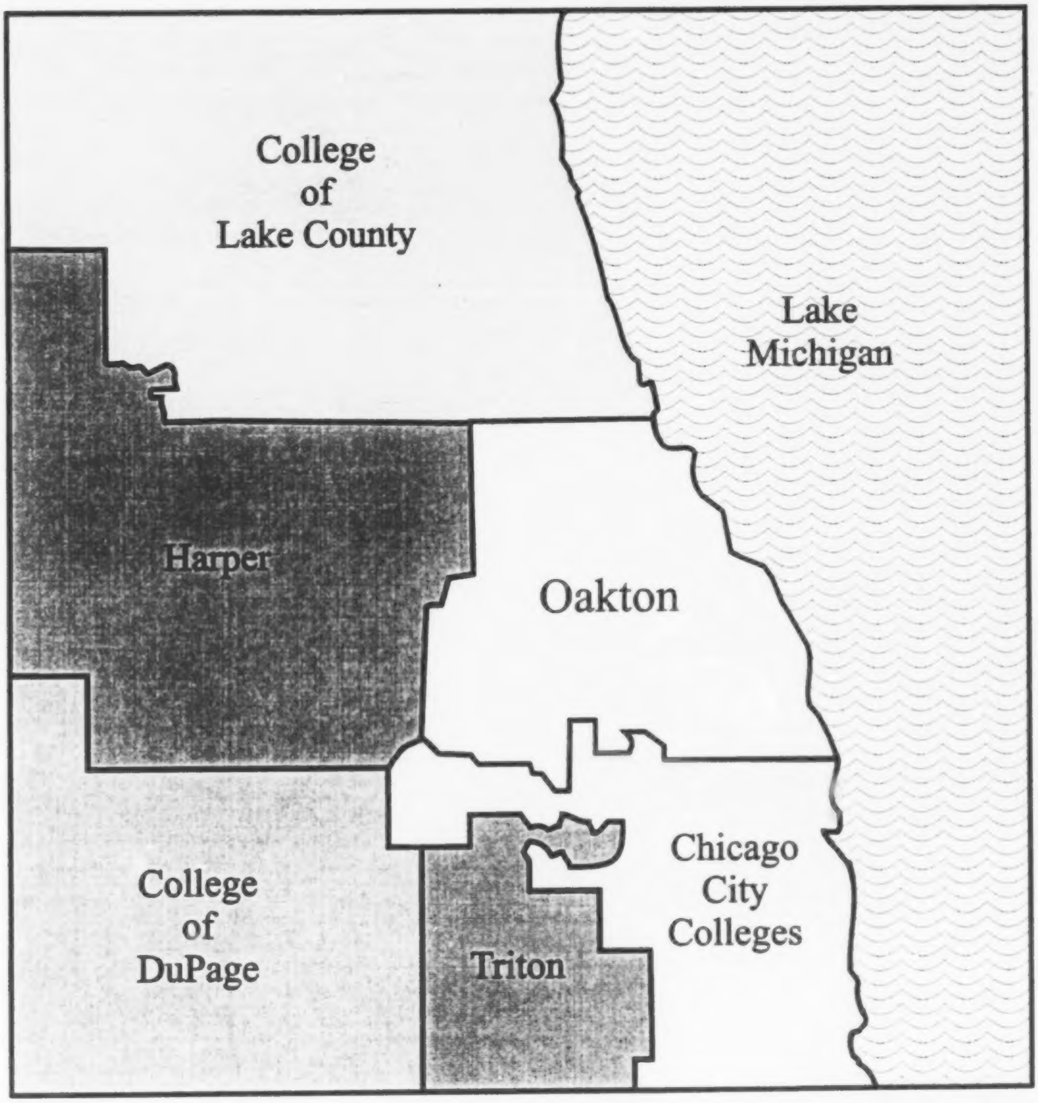
Joan B. Hall, Chair	Aye
Larry Golberg	Aye
Ray Hartstein	Aye
Maxine T. Hill	Aye
Jeanne Kriechbaum	Aye
Amilda B. Mader	Aye
Jody Wadhwa	Aye

Dated at Des Plaines, Illinois, this 23rd day of June, 1998.

Ray Hartstein

Ray Hartstein, Secretary
Board of Trustees of Community College District 535,
County of Cook and State of Illinois

[SEAL]


College of Lake County
Lake Michigan
Harper
Oakton
Chicago City Colleges
College of DuPage
Triton

NEIGHBORING COMMUNITY COLLEGE DISTRICTS

BEST COPY AVAILABLE

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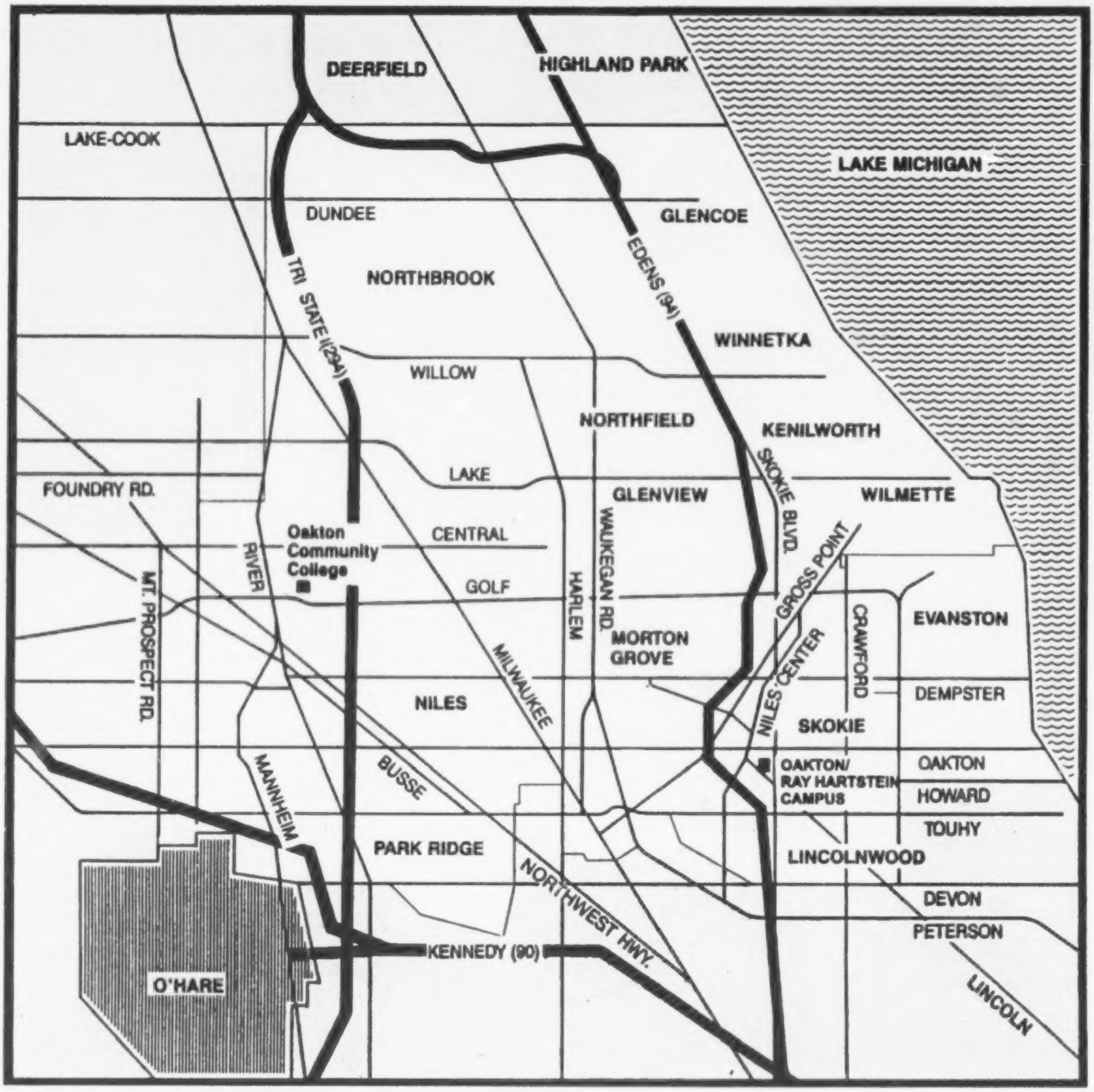
District 535
and
Surrounding Area


DEERFIELD
HIGHLAND PARK
LAKE-COOK
LAKE MICHIGAN
DUNDEE
GLENCOE
NORTHBROOK
TRI STATE I(294)
EDENS (94)
WINNETKA
WILLOW
NORTHFIELD
KENILWORTH
LAKE
SKOKIE BLVD.
FOUNDRY RD.
GLENVIEW
WILMETTE
Oakton Community College
CENTRAL
RIVER
GOLF
WAUKEGAN RD.
HARLEM
GROSS POINT
MT. PROSPECT RD.
MORTON GROVE
EVANSTON
CRAWFORD
MILWAUKEE
NILES CENTER
NILES
DEMPSTER
SKOKIE
MANNHEIM
BUSSE
OAKTON/ RAY HARTSTEIN CAMPUS
OAKTON
HOWARD
TOUHY
PARK RIDGE
LINCOLNWOOD
NORTHWEST HWY.
DEVON
PETERSON
KENNEDY (90)
O'HARE
LINCOLN

Oakton College District 535 includes all of Evanston, Maine, Niles, Northfield, and New Trier Townships, and one square mile of Wheeling Township.

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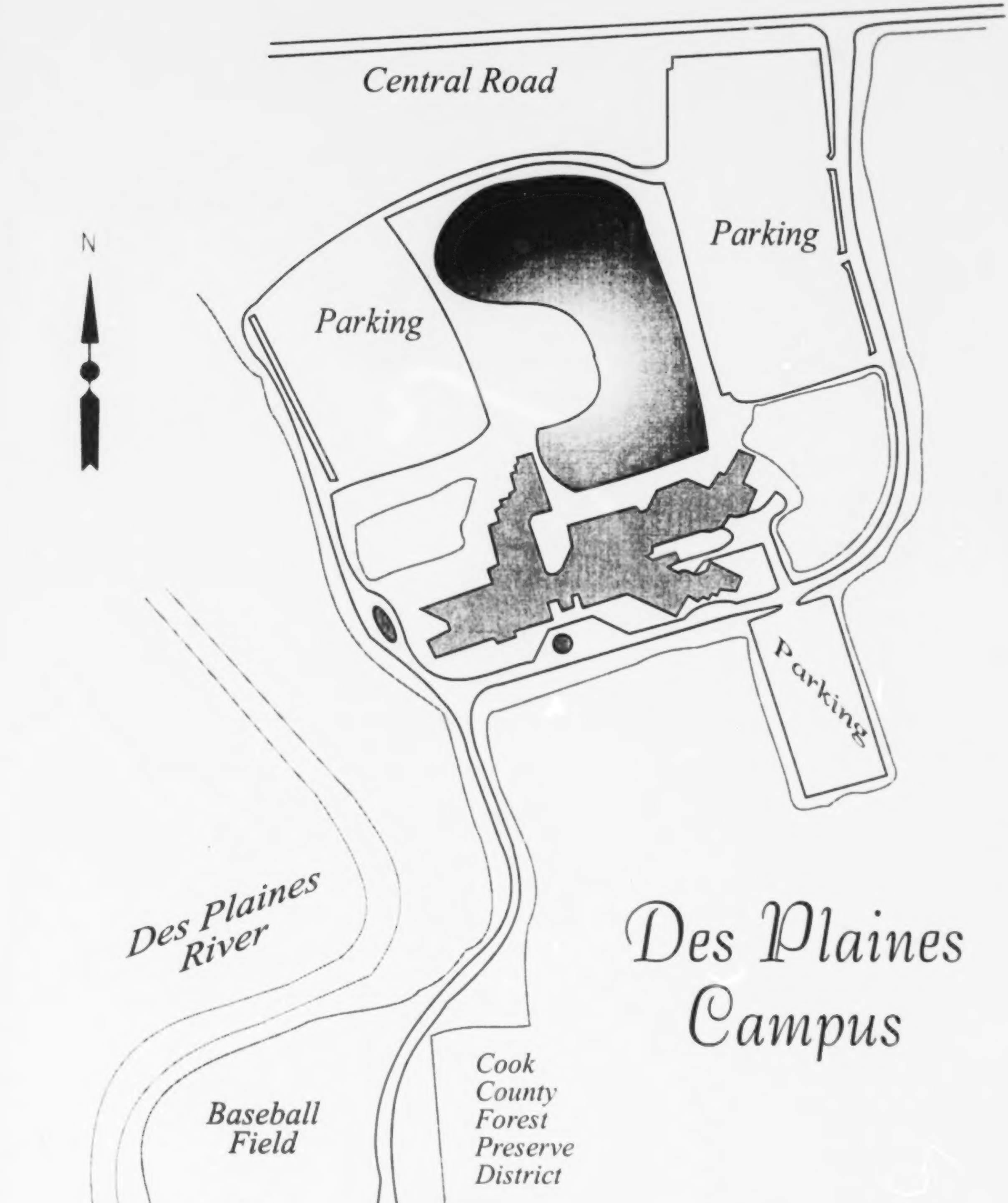
OAKTON COMMUNITY COLLEGE

Community College District No. 535

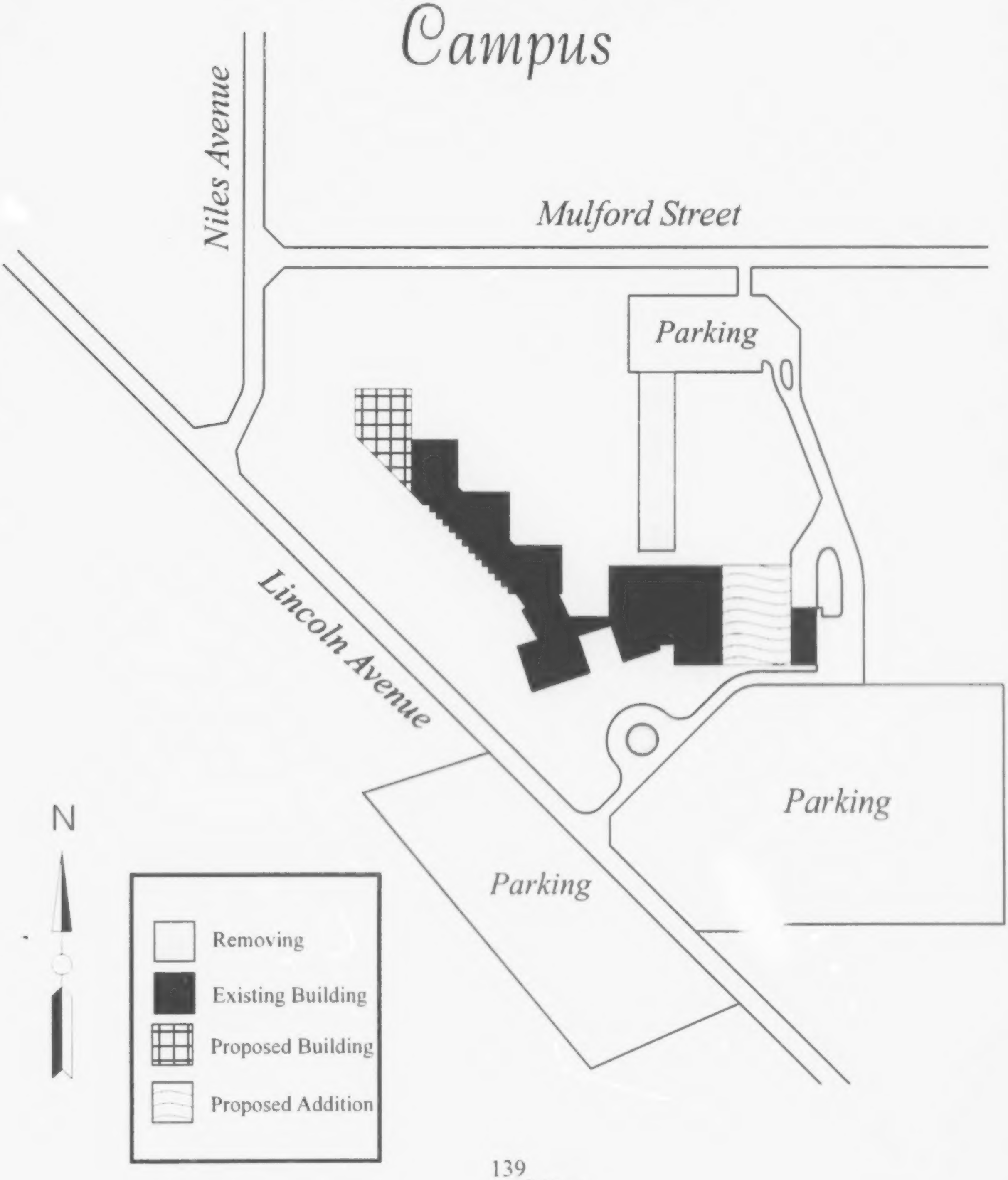

Central Road
Parking
Parking
Parking
N
Des Plaines River
Baseball Field
Cook County Forest Preserve District
Golf Road

Des Plaines Campus

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Ray Hartstein Campus


Niles Avenue
Mulford Street
Parking
Lincoln Avenue
Parking
Parking
N
Removing
Existing Building
Proposed Building
Proposed Addition

OAKTON COMMUNITY COLLEGE

Community College District No. 535

LAND USE SUMMARY

The following information details the combined land use for both campus sites of the College. Of special note is the Prairie Project. The Forest Preserve District of Cook County, with the aid of Sierra Club volunteers, College employees, Students and other friends, are working on the restoration of this 100+ year old natural prairie land. Oakton students have the fortunate use of these lands for some of the courses offered at the College.

Educational Areas		Total Campus Acreage
Buildings and Attached Structures		7
Physical Education and Athletic Fields		29.25
Other Instructional Areas		62.5
Experimental Plots	(Prairie)	1.75
Sub-Total		**100.5**
Other Areas		
Landscaped Grounds		31
Parking Lots		29
Total Number of On-Campus Parking Spaces	2189	
Roadways		7.5
Retention Pond and Drainage		25
Sub-Total		**92.5**
Total Acres		**193**
Number of Acres Reimbursed or Acquired by the State		147

OAKTON COMMUNITY COLLEGE
Community College District No. 535

GLOSSARY

NOTE: Terms which relate to FUND, OBJECT, PROGRAM, and REVENUES have been grouped under those general headings within the glossary in order to emphasize those relationships and financial groupings. All entries are listed alphabetically except for ACRONYMS, which, for convenience, are listed at the end of the glossary section.

ACADEMIC PROGRAMS (See PROGRAMS)

ACADEMIC SUPPORT (See PROGRAMS)

ACADEMIC TERM An academic term is any period of time in which course work is offered by the institution and for which students seek enrollment. The term may include a regular session or a special session or both. The College uses the semester system, which consists of the summer, fall and spring semesters. ALLiance uses a four period system consisting of summer, fall, winter, and spring semesters. In both cases, although the summer term begins at the end on one fiscal year, it is budgeted for and accounted for as if it occurred wholly in the following fiscal year.

ACCOUNT NUMBER An account number is a defined code for recording and summarizing financial transactions.

ACCOUNTING PERIOD The accounting period is a period at the end of which and for which financial statements are prepared. (See FISCAL YEAR)

ACCRUAL BASIS Accrual basis accounting is an accounting system that records revenues when earned, but not necessarily received, and expenditures when a liability is created, regardless of the accounting period in which cash payment is actually made. An encumbrance system may be used in conjunction with an accrual basis accounting system.

ACCRUED EXPENSES Expenses which have been incurred and have not been paid as of a given date are accrued expenses.

ACCRUED INTEREST Interest earned between interest dates but not yet paid is accrued interest.

ACCRUED LIABILITIES Amounts owed but not yet paid are accrued liabilities.

ACCRUED REVENUE Accrued revenue is revenue earned and not yet collected regardless of whether due or not.

ADVANCED TECHNOLOGY EQUIPMENT GRANT This state grant provides funding to assist colleges in updating curricula which have been significantly impacted by advances in technology. So-called "high-tech" equipment is usually purchased with this grant. A report to the state accounting for the expenditure of the grant is required.

APPROPRIATION An appropriation is an authorization that enables the College to make expenditures and incur obligations for a specific purpose.

ASSESSED VALUATION The assessed valuation is the value on each unit of property for which a prescribed amount must be paid as property taxes.

AUDIT An audit is an examination of the financial records of the College to obtain reasonable assurance that the financial statements prepared by the College are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It further includes an assessment of the accounting principles and procedures used and of the significant financial estimates made by management.

AUDIT FUND (See FUND)

AUXILIARY ENTERPRISES FUND (See FUND)

BOND A bond is a written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

BOND AND INTEREST FUND (See FUND)

BONDED DEBT Bonded debt is the part of the College debt which is covered by outstanding bonds.

BUDGET The budget is a controlled plan to be used in implementing the philosophy and the objectives of the College. Its development should involve maximum participation and, therefore, the aims and objectives of the College should be reflected at each level. The budget is a legal document once it has been approved by the Board.

BUILDING BOND PROCEEDS FUND (See FUND)

CASH (See REVENUES)

CAPITAL EQUIPMENT (See OBJECT)

CONFERENCE AND MEETING EXPENSES (See OBJECT)

CONTINGENCY (See OBJECT)

CONTRACTUAL SERVICES (See OBJECT)

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX The CPPR tax is collected by the Illinois Department of Revenue as a replacement for the personal property tax.

COST BENEFIT Cost benefit analyses are those studies which provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it, or the analyses which provide the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternate or competing goals.

COURSE A course is defined as an educational unit within the instructional programs dealing with a particular subject and consisting of instructional periods and one or more instructional delivery systems. Courses are generally classified by the discipline they belong to and the level of instruction. For example, EGL 101 would be a first level (year) English course and MAT 250 would be a second level (year) mathematics course.

COURSE CREDIT The number of credits that will be earned by the student for successful completion of a course is the course credit. It is generally measured in credit hours and will vary from institution to institution depending upon the type of academic term system used.

CREDIT HOUR GRANT Credit hour grants are received for courses for each semester credit hour or equivalent for students who were certified as being in attendance at midterm of the semester during the fiscal year. There are no special restrictions on the use of these funds.

CURRENT ASSETS Cash or anything that can be readily converted into cash is considered to be in the category of current assets.

CURRENT EXPENSES Any expenditures except for capital outlay and debt service are considered current expenses and include total charges incurred, whether paid or unpaid. Capital equipment expenditures assigned to programs, such as the purchase of instructional equipment, computers, or copiers, are considered to be part of current expenses.

CURRENT FUNDS Current funds account for those moneys received during the current fiscal year from revenue which can be used to pay obligations currently due and surpluses reappropriated for the current fiscal year.

CURRENT LIABILITIES Debts which are payable within a relatively short period of time, usually no longer than a year, are classed as current liabilities.

DEBT SERVICE Debt service includes expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans, which are loans payable in the same fiscal year in which the money was borrowed.

DEFERRED CHARGES Deferred charges include expenditures which are not chargeable to the fiscal year in which they are made but are carried over on the asset side of the balance sheet pending amortization or some other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

DEFERRED REVENUES Deferred revenues are those monies or entitlements which have been recognized as revenues but have not been received and are therefore not available for use. (See MODIFIED ACCRUAL BASIS ACCOUNTING)

DEFICIT A deficit is a shortfall of revenues under expenditures and transfers.

DIRECT COSTS Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific programs or activities, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identified with specific activities. An example of direct costs would be the faculty salaries paid from the Biology account to those faculty who teach biology courses. (See also INDIRECT COSTS.)

DISBURSEMENTS These are the actual payment of cash by the College. (See also CASH.)

ECONOMIC DEVELOPMENT GRANT The state economic development grant provides funding to be used to operate a Business Assistance Center or an economic development office. Activities include assistance in commercial or industrial expansion and/or retention and employment training services for unemployed or under employed adults to improve their job skills and assist them in seeking employment.

EDUCATION FUND (See FUND)

EMPLOYEE BENEFITS (See OBJECT)

ENCUMBRANCES Encumbrances are actual or anticipated liabilities provided for by an appropriation which is recognized when a contract, purchase order, or salary commitment is made. It reduces the appropriation to avoid expenditure of funds needed to pay anticipated liabilities or expenditures. For example, if a purchase order for $100.00 is written and chargeable against a supply account, the available balance in that account is reduced by $100.00 even though the supplies might not have been received and no payment made from the account.

EQUALIZATION GRANT Equalization grants attempt to reduce the disparity in local funds available per student among districts. Equalized assessed valuations, full time equivalent students, corporate personal property replacement tax revenue, fixed costs, and the district's program mix are considered in the equalization calculations.

EXPENDITURES Expenditures are decreases in net financial resources. Expenditures include current operating expenses, debt service, capital outlay, and any other liability which has been paid.

FACILITIES REVENUE (See REVENUES)

FEDERAL GOVERNMENT SOURCES (See REVENUES)

FINANCIAL STATEMENT A financial statement is a formal summary of accounting records setting forth the District's financial condition.

FISCAL YEAR The fiscal year is the year by or for which accounts are reckoned or the year between one annual time of settlement or balancing of accounts and another. It consists of a period of twelve months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures are authorized and at the end of which accounts are made up and the books are balanced. The College's fiscal year is the period July 1 to June 30 of the following calendar year inclusive.

FIXED ASSETS Fixed assets are those assets essential to continuance of proper operation of the College. They include land, buildings, machinery, furniture, and other equipment which the College intends to hold or continue to use over a long period of time.

FIXED CHARGES (See OBJECT)

FULL-TIME EQUIVALENT For students the full-time equivalent indicator is the statistical student unit calculated by dividing all credit hours (both certificate and degree) generated at the College by fifteen credit hours for any given academic term. To determine the annual full-time equivalent student, the total credit hours for the year are divided by thirty credit hours. This is not to be confused with a full time student, which is a student who is enrolled for twelve or more credit hours per semester. For faculty the full-time equivalent is thirty instructional hour equivalents per year (lab classes are treated differently than lecture classes). For classified staff personnel the full-time equivalent is forty hours of work per week.

FUND A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to insure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, funds of similar characteristics may be combined into fund groups. Funds are established and organized for budgeting, accounting, and reporting purposes in accordance with activities and objectives as specified by donors of resources, in accordance with regulations, restrictions, or limitations imposed by sources outside the College, or in accordance with directions issued by the Board of Trustees. The funds are listed by fund number.

EDUCATION FUND **(Fund 01)**

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college. The local board of trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund, the Operations and Maintenance Fund, and the Public Building Commission Operation and Maintenance Fund. Oakton's currently authorized maximum rate is seventeen and one-half cents per $100. Increases in the local maximum rate must be approved by the electorate of the college district.

OPERATIONS AND MAINTENANCE FUND **(Fund 02)**

The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings. The statutory maximum tax rate is set at ten cents per $100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. Oakton's currently authorized maximum rate is five cents per $100.

OPERATIONS AND MAINTENANCE FUND (Restricted) **(Fund 03)**

The Operations and Maintenance Fund (Restricted) fund is used to account for monies restricted for building purposes and site acquisition. This fund is also referred to as the Site and Construction Fund. Life Safety revenues and expenditures are recorded in this fund.

BOND AND INTEREST FUND **(Fund 04)**

The Bond and Interest Fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

AUXILIARY ENTERPRISES FUND **(Fund 05)**

The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food service, student stores, and intercollegiate athletics. Only monies over which the institution has complete control should be included in this fund.

RESTRICTED PURPOSES FUND **(Fund 06)**

The Restricted Purposes Fund is used for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the fund. ICCB grants which should be accounted for in this fund include the advanced technology equipment grant, special populations grant, economic development grant, and retirees health insurance grant.

WORKING CASH FUND**(Fund 07)**

The Working Cash Fund is used to enable the district to have on hand at all times sufficient cash to meet the demands of ordinary and necessary expenditures. This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such transfers assist operating funds in meeting demands during periods of temporary low cash balances. Payment for the principal or interest of working cash bonds should be made from the Bond and Interest Fund.

GENERAL FIXED ASSETS ACCOUNT GROUP **(Fund 08)**
The General Fixed Assets Account Group is used to record the value of plant assets.

GENERAL LONG-TERM DEBT ACCOUNT GROUP **(Fund 09)**
The General Long-term Debt Account Group is used to record long-term liabilities.

TRUST AND AGENCY FUND **(Fund 10)**
The Trust and Agency Fund is used to receive and hold funds when the college serves as a custodian or fiscal agent for another body. It is currently not used at OCC because the College has no material funds of this type. Minimum amounts of them are included in the Restricted Purposes Fund.

AUDIT FUND **(Fund 11)**
The Audit Fund is used for recording the payment of auditing expenses. The audit tax levy is recorded in this fund and monies in this fund should be used only for the payment of auditing expenses.

LIABILITY, PROTECTION, AND SETTLEMENT FUND **(Fund 12)**
Tort liability, property insurance, Medicare insurance, unemployment insurance, and worker's compensation levies should be recorded in this fund. Monies in this fund, including interest earned on the assets of the fund, should be used for payment of tort liability property, unemployment, or worker's compensation insurance or claims, or costs of participation in the Federal Medicare Program.

BUILDING BOND PROCEEDS FUND **(Fund 13)**
Proceeds from construction bonds may be recorded in the Building Bond Proceeds Fund. Expenditures are governed by the districts building bond indenture(s). The College has no building bond debt and therefore does not use this fund.

PUBLIC BUILDING COMMISSION RENTAL FUND **(Fund 14)**
PUBLIC BUILDING COMMISSION OPERATIONS AND MAINTENANCE FUND **(Fund 15)**
The College has no facilities built by the Public Building Commission and therefore does not use either of the Public Building Commission funds.

FUND EQUITY The fund equity is the balance of a fund after all liabilities have been deducted from the assets of the fund.

GENERAL ADMINISTRATION (See PROGRAM)

GENERAL MATERIALS AND SUPPLIES (See OBJECT)

INDEPENDENT OPERATIONS (See AUXILIARY ENTERPRISES FUND)

INDIRECT COSTS Indirect costs are those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service. (See also DIRECT COSTS)

INSTRUCTIONAL ADMINISTRATION (See PROGRAM)

INSTITUTIONAL SUPPORT (See PROGRAM)

INSTRUCTION Instruction includes those activities which deal directly with teaching or aid in the teaching process. Instruction costs include not only salaries and benefits for instructional personnel but also the personnel, materials, equipment, and other costs which are necessary to plan, implement, and manage the instructional program.

INTERFUND TRANSFERS Interfund transactions are for transfer of monies between funds. Monies may not be transferred between funds except by the same procedure as that used to approve the budget, including public notification, publication, inspection, and comment. Interfund transfers are usually part of the overall budget plan and are built into the budget at the time of its approval by the Board of Trustees.

INTERNAL CONTROL The purpose of internal control is to safeguard the use of public funds and to protect the public trust on behalf of the College. Internal controls are those activities and organizational preparations designed to insure effective accounting control over assets, liabilities, revenues, expenditures and any other activities associated with the finance and accounting actions of the College. Some of the precautions instituted by internal control are insuring that no single individual can perform a complete cycle of financial operations and that procedures of the finance and accounting system are specific and monitored. Internal control also requires designated levels of authorization for all actions under the system.

INVESTMENT REVENUE (See REVENUES)

INVESTMENTS Investments are securities or other properties in which money is held, either temporarily or permanently, in expectation of obtaining revenues. Legal investments for community college funds are governed by state statute, which allow current operating funds, special funds, interest and sinking funds, and other funds belonging to or in the custody of the College, including restricted and nonrestricted funds, to be invested. Bonds, treasury bills, certificates of deposit, and short-term discount obligations issued by the Federal National Mortgage Association are some of the types of investments which are permitted by law.

LOCAL GOVERNMENT SOURCES (See REVENUES)

MODIFIED ACCRUAL BASIS ACCOUNTING Modified accrual basis accounting is any accounting system that records revenue when susceptible to accrual both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Expenditures other than interest on long-term debts generally are recognized when the related fund liability is incurred. Commonly, this term is used to describe accounting in accordance with NCGA Statement 1 and related interpretations. An encumbrance system may be used with a modified accrual basis accounting system.

NET EXPENDITURE A net expenditure is the actual cost incurred by the College for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

NET REVENUE Net revenue is defined as the balance remaining after deducting from the gross revenue for a given period all expenditures during the same period.

NON GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS (See REVENUES)

OBJECT The term object applies to expenditure classifications and designates materials or services purchased. Expenditures are grouped by major objects, such as salaries, supplies, or capital outlay, and are further divided as needed for cost accounting and control purposes. The term function may also be used to refer to object classifications.

CAPITAL EQUIPMENT Also termed capital outlay, the capital equipment object group includes site acquisition and improvement, office equipment, instructional equipment, and service equipment. Generally expenditures in this category cost more than $500.00 and would not normally be purchased from general materials and supplies. Furniture, computers and related equipment, and laboratory equipment would be typical examples of items included in this category. (See also Making the Budget in the INTRODUCTION Section).

CONFERENCE AND MEETING EXPENSES The category of conference and meeting expenses includes expenses associated with conference registration and fees, costs for hosting or attending meetings, and related travel costs, whether local or otherwise.

CONTINGENCY Contingency funds are those appropriations set aside for emergencies or unforeseen expenditures. Contingency funds are used only by budget transfers (see also Changing the Budget in the INTRODUCTION Section). A small amount of the capital equipment authorization is set aside for emergency use (i.e., to replace lost or stolen equipment) and may be used directly without budget transfer.

CONTRACTUAL SERVICES Contractual service costs are those monies paid for services rendered by firms and individuals under contract who are not employees of the College. (See also SALARIES.)

EMPLOYEE BENEFITS Employee benefits costs are for all benefits which employees accrue through continued employment with the College. Benefits include health insurance coverage (except that portion paid by the employee), sabbatical leave salaries, tuition reimbursement, life insurance, early retirement contributions assignable to the College, and others.

FIXED CHARGES The fixed charges object category includes charges for rentals of facilities and equipment, payment of debt interest and principal, general insurance charges, installment payments for lease/purchase agreements, and property/casualty insurance.

GENERAL MATERIALS AND SUPPLIES The general materials and supplies category includes the cost of materials and supplies necessary for the conduct of the College's business. Business forms, envelopes, postage costs, printing costs, and handouts to students typically fall into this category. (See also CAPITAL EQUIPMENT.)

OTHER EXPENDITURES The other expenditures object category includes expenditures not readily assignable to another object category. Examples include student grants and scholarships, tuition chargebacks, charges and adjustments, and student loans.

SALARIES Salaries are monies paid to employees of the College for personal services rendered to the College. Full time, part-time, and temporary employees, whether administrators, faculty, or staff, are paid wages or salaries established by contract with the Board of Trustees. (See also CONTRACTUAL SERVICES.)

UTILITIES The utilities object account covers all utility costs necessary to operate the physical plant and other on-going services, including gas, water, sewage, telephone, and refuse disposal.

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ORGANIZED RESEARCH (See PROGRAM)

OPERATING FUNDS Operating Funds refers to the combination of the Education Fund and the Operations and Maintenance Fund (Funds 01 and 02).

OPERATION AND MAINTENANCE FUND (See FUND)

OPERATION AND MAINTENANCE FUND (Restricted) (See FUND)

OPERATION AND MAINTENANCE OF PLANT (See PROGRAM)

OTHER EXPENDITURES (See OBJECT)

OTHER REVENUES (See REVENUES)

PROGRAM A program is defined as a level in the program classification structure hierarchy representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives. The program classification structure, established by the ICCB, is a means of identifying and organizing the activities of the College in a program-oriented manner. Examples of programs are biology, nursing, and academic support.

ACADEMIC PROGRAMS The academic programs include all of the instructional programs of the College. Some programs contain only a single discipline, such as mathematics or biology. Some programs contain multiple disciplines, such as foreign language/international studies, which includes all of the language disciplines (i.e., Spanish, French, and German).

ACADEMIC SUPPORT Academic support includes those programs which directly support the instruction process and academic programs, including tutoring and instructional assistance. These programs include library operations, instructional support services, television production services, audiovisual services, and instructional technology administration. This last program provides instructional technology support to the academic programs of the College, including maintenance of the academic computer network and operation of the computer labs. Instructional technology operation and equipment costs are allocated on a pro rata basis to the academic programs which use the academic computer services. This consolidated effort provides considerable economy of effort, expertise, and resources.

GENERAL ADMINISTRATION General administration includes those activities devoted to the general regulation, direction, and day-to-day operation of the College. The Office of the President, college development, business administration/Treasurer, accounting services, business services, personnel services, and community relations are included in general administration. Typical services provided include purchasing for the entire college, printing services, shipping and receiving services, and financial services. The annual audit and the annual budget are produced by offices of general administration.

INSTITUTIONAL SUPPORT Also called general institutional, this category includes those costs and activities not readily assignable to another category or which apply to the College on an institution-wide basis. The Board of Trustees' costs, institutional membership and accreditation costs, commencement, and certain institutional expenses, such as bank service charges, some benefit costs, and NDSL administrative costs are assigned to this category.

INSTRUCTIONAL ADMINISTRATION Instructional administration has overall responsibility for establishing, conduction, and evaluating the entire instructional program at the College. This includes coordinating the recruiting, supervising, and maintaining the quality of the teaching faculty.

OPERATION AND MAINTENANCE OF PLANT Operation and maintenance of plant includes those activities necessary for the proper and safe operation of the physical plant of the College, including buildings, grounds, and roadways. Public safety, transportation, maintenance services, and housekeeping are part of operation and maintenance of plant.

ORGANIZED RESEARCH Organized research includes separately budgeted research projects other than institutional research (which is included under instructional administration). The College does not engage in independent research projects.

PUBLIC SERVICE Public service includes services provided to the general college community and residents by making college facilities and expertise available to the public outside of the academic realm. It includes college-sponsored seminars, workshops, forums, lecture series, cultural events and exhibits, and other non-academic services to the residents of the District.

STUDENT SERVICES Student services include those activities which provide direct support services to students other than academic support services. These activities include registration and records, financial aid, counseling, placement testing, career placement assistance, health services, and student activities.

PROPERTY TAXES In general, property taxes are those taxes levied on real property for the purpose of providing service for the public good. In the case of the College, property taxes are levied on the real property of the District for the purpose of fulfilling the goal of educational service to the District as specified by the College's mission statement. Legal authorities for the various property taxes which the College has levied in the district are as follows:

Education Fund	ILCS Ch 110, Act 805, Sec 3-1
Operations & Maintenance Fund	ILCS Ch 110, Act 805, Sec 3-1
Bond & Interest Fund	ILCS Ch 110, Act 805, Sec 3-33.2
Audit Fund	ILCS Ch 50, Act 310, Sec 9
Liability, Settlement, Protection Fund	ILCS Ch 745, Act 10, Sec 9-103
Life Safety	ILCS Ch 110, Act 805, Sec 3-20.3.01

PUBLIC BUILDING COMMISSION OPERATIONS AND MAINTENANCE FUND (See FUND)

PUBLIC BUILDING COMMISSION RENTAL FUND (See FUND)

PUBLIC SERVICE (See PROGRAM)

REIMBURSABLE CREDIT HOUR A reimbursable credit hour is an ICCB-certified instructional credit hour used as the basis for distributing ICCB grants.

RETIREES HEALTH INSURANCE GRANT The state retirees health insurance grant is provided to fund part of the health insurance costs for certain qualifying College retirees.

REVENUES Revenues are additions to assets which do not increase any liability, do not represent the recovery of an expenditure, or do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets. Revenues are classified by the source of the funds, which roughly corresponds to the object classification for expenditures. It can also serve as a program classification as well.

CASH The cash source category includes currency, coin, checks, money orders, and bank drafts on hand or deposit with the official or agent designated as custodian of cash or in demand deposit accounts. Petty cash funds, change funds, and other imprest cash funds are recorded in the cash object.

FACILITIES REVENUE Facilities revenue accrues from the use of College facilities, such as building/space rentals, data processing charges, and equipment rentals.

FEDERAL GOVERNMENT SOURCES The category of federal government revenue sources includes all revenues which originate with federal agencies and are paid directly to the College or administered by pass-through agencies for the federal government. Department of Education grants, certain vocational education grants, and JTPA grants are recorded in this category.

INVESTMENT REVENUE The investment revenue source category records revenues from investments.

LOCAL GOVERNMENT SOURCES Revenues from local government sources accrue from district taxes (property taxes), from chargebacks, and from all governmental agencies below the state level.

NON GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS The category of non-governmental gifts, grants, and bequests records revenues from private persons, firms, foundations, or other non-governmental entities in the form of restricted or unrestricted gifts, bequests, or grants for specific projects.

OTHER REVENUES Other revenues are those which do not fall into an established specific revenue source category. Typical examples would include parking and library fines, commissions, and sales of surplus property.

SALES AND SERVICE FEES The sales and service fees source category includes all student fees and charges for other than education and general purposes. Examples would be bookstore sales, student organization fees, and admissions charges to athletic events.

STATE GOVERNMENTAL SOURCES State governmental revenues accrue from all state governmental agencies. Typical examples include credit hour grants, ICCB grants, ISBE grants, and the Department of Veterans Affairs.

STUDENT TUITION AND FEES The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes. Tuition is the amount per credit hour times the number of credit hours charged a student for taking a course at the college. Fees include laboratory fees, application fees, transcript fees, and similar charges not covered by tuition. Student tuition and fees may not exceed one-third the per capita cost as defined in the chargeback reimbursement calculation.

SALARIES (See OBJECT)

SALES AND SERVICE FEES (See REVENUES)

SPECIAL POPULATIONS GRANT The state special populations grant provides funding for special or extra services to assist disadvantaged students to initiate, continue, or resume their education, including tutoring, educational and career counseling, referrals to external agencies, and testing/evaluation to determine courses or services needed by a disadvantaged student. Courses funded by this grant provide the academic skills necessary to remedy or correct educational deficiencies to allow attainment of educational goals, including remedial, adult basic education, adult secondary education, and English as a second language courses.

STATE GOVERNMENT SOURCES (See REVENUES)

STUDENT CHARGEBACK The student chargeback is the fee paid for a student of one community college district attending a community college in another district to pursue a curriculum not offered in the college of his home district. The home community college pays the college which the student attends a chargeback at the rate established in the chargeback calculations for each college.

STUDENT SERVICES (See PROGRAM)

STUDENT TUITION AND FEES (See REVENUES)

SURPLUS A surplus is an excess of revenues over expenditures and transfers.

TAX ANTICIPATION WARRANTS Tax anticipation warrants are issued by the governmental body in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the tax collections anticipated with issuance. The proceeds of tax anticipation notes or warrants are treated as current loans if they are paid back from the tax collections anticipated with the issuance of the notes.

TRUST AND AGENCY FUND (See FUND)

UTILITIES (See OBJECT)

WORKING CASH FUND (See FUND)

ACRONYMS

ABE	Adult Basic Education
ASE	Adult Secondary Education
DAVTE	Department of Adult, Technical, and Vocational Education
FASB	Financial Accounting Standards Board
FTE	Full-time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
ISBE	Illinois State Board of Education
JTPA	Job Training Partnership Act
NACUBO	National Association of College and University Business Officers
NCGA	National Council on Governmental Accounting
OCC	Oakton Community College, Community College District No. 535

OAKTON COMMUNITY COLLEGE

Community College District No. 535

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